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IN THE

SUPREME COURT

OF THE

UNITED STATES.

October Term, 1936

No. 451

William Whitlock Brush,

Petitioner,

vs.

Guy T. Helvering, Commissioner of Internal Revenue,

Respondent.

MOTION FOR LEAVE TO FILE BRIEF AS AMICUS CURIAE, NOTICE OF MOTION AND BRIEF.

JAMES H. HOWARD,
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Amicus Curiae.

CHARLES C. COOPER, JR.,
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Parker, Stone & Baird Co., Law Printers, Los Angeles.

SUBJECT INDEX.

PAGE

Motion for Leave to File Brief as Amicus Curiae 3

Letters Consenting to Filing of Brief 5

Notice of Motion 7

Brief of Amicus Curiae 9

Preliminary Statement 9

The Case at Bar 11

Outline of Argument 12

Argument 13

I.

The public ownership and operation of waterworks for supplying the needs of the municipalities and political subdivisions of the various states, and of their inhabitants, constitute the performance of usual governmental functions 13

II.

The activities of The Metropolitan Water District of Southern California are governmental in character within the exemption from federal taxation laid down by the adjudicated cases 21

III.

Unless the court be prepared to rule that the United States may tax the obligations, property and income of publicly-owned waterworks of the various states, and that the states may tax the obligations, property and income of publicly-owned waterworks of the United States, the salaries paid by such publicly-owned waterworks to their officers and employees must be held to be exempt from taxation by the Federal Government and by the various states, respectively .. 35

Conclusion 37

TABLE OF AUTHORITIES CITED.

CASES. PAGE

American-La France Fire Eng. Co. v. Riordan, 6 Fed. (2d) 964 28
Arizona v. California, 283 U. S. 423 ..... 23, 33
Arizona v. California, 292 U. S. 341 33
Arizona v. California, 298 U. S. 558 33
Ashton v. Cameron County Water Improvement District No. One, 298 U. S. 513 ..... 20, 29, 32
Ashwander v. Tennessee Valley Authority, 297 U. S. 288 ..... 32, 33

California Oregon Power Co. v. Beaver Portland Cement Co., 295 U. S. 142 29
City of Pasadena v. Chamberlain, 204 Cal. 653 ..... 30, 31
Collector v. Day, 11 Wall. 113 36
Columbus v. Mercantile Trust & D. Co., 218 U. S. 645 ..... 27, 28
Commissioner of Internal Revenue v. Harlan, 80 Fed. (2d) 660 30
Commissioner of Internal Revenue v. Lamb, 82 Fed. (2d) 733 .. 28
Commissioner of Internal Revenue v. Sherman, 69 Fed. (2d) 755 28

Dobbins v. Erie County, 16 Pet. 435 36

Farmers & M. Savings Bank v. Minnesota, 232 U. S. 516 35

German Alliance Insurance Co. v. Home Water Supply Co., 226 U. S. 220 28
Gillespie v. Oklahoma, 257 U. S. 501 35
Golden Gate Bridge & Highway District v. Felt, 214 Cal. 308 30

Harris v. District of Columbia, 256 U. S. 650 28
Helvering v. Powers, 293 U. S. 214 ..... 13, 32
Home Building & Loan Association v. Blaisdell, 290 U. S. 398 ..... 18, 19

PAGE

Hoskins v. Commissioner of Internal Revenue, 84 Fed. (2d) 627 20

Indian Motorcycle Co. v. United States, 283 U. S. 570 35

Lochner v. New York, 198 U. S. 45 18

Mallory v. White, 8 Fed. Supp. 989 29

Metcalf v. Mitchell, 269 U. S. 514 ..... 13, 14

Metropolitan Water District, In re, 215 Cal. 582 30

Metropolitan Water District v. Superior Court, 2 Cal. (2d) 4 30

Metropolitan Water District v. Whitsett, 215 Cal. 400 30

Morrison v. Smith Bros., Inc., 211 Cal. 36 30

Nebbia v. New York, 291 U. S. 502 ..... 19, 20

New Jersey v. New York, 283 U. S. 336 33

New Orleans Gaslight Co. v. Drainage Commission of New Orleans, 197 U. S. 453 28

New York ex rel. Rogers v. Graves, 81 L. Ed. Adv. Ops. 202, 206—decided Jan. 4, 1937 ..... 32, 33, 36

Ohio v. Helvering, 292 U. S. 360 31

Pollock v. Farmers Loan & T. Co., 157 U. S. 429 35

South Carolina v. United States, 199 U. S. 437 18

Tillman v. District of Columbia, 29 Fed. (2d) 442 ..... 27, 28

Trenton v. New Jersey, 262 U. S. 182 31

United States v. Arizona, 295 U. S. 174 33

Weston v. Charleston, 2 Pet. 449 35

Wheatley v. Superior Court, 207 Cal. 722 30

STATUTES.

PAGE

Judicial Code, Sec. 240(a) (U. S. C., Title 28, Sec. 347) 11

Metropolitan Water District Act of the State of California, Statutes of 1927, p. 694, Deering's General Laws, Act 9129 21

Sec. 3 23
Sec. 5, Subds. 1 to 5 24
Sec. 5, Subds. 7 to 9 24
Sec. 5, Subd. 8 25
Sec. 5, Subd. 10 26
Sec. 5, Subd. 12 24
Sec. 5½ 26, 27
Sec. 6 25
Sec. 6, Subd. 1 25
Sec. 6, Subd. 2 25
Sec. 6, Subd. 4 25
Sec. 6, Subd. 5 25
Sec. 7 24
Sec. 7, Subd. j 25
Sec. 8 25
Sec. 12 25
Sec. 13 25

Revenue Act of 1936—

Sec. 22, Subd. (b) (4) 36
Sec. 22, Subd. (b) (8) 36
Sec. 116, Subd. (d) 36

Rivers and Harbors Act of August 30, 1935, 74th Congress, 1st Session, Chap. 831, Sec. 2 33

Statutes of 1901, p. 27, Deering's General Laws, Act 5178, as amended 24

Statutes of 1929, p. 1613 21

Statutes of 1931, p. 814 21

Statutes of 1933, p. 1289 21

INDEX TO EXHIBITS.

PAGE

Table I—Summary Tabulation Showing Waterworks Ownership in Places of 2,500 Population and Over, by Regional State Divisions (U. S. 1930 Census).....bet. pages 16 and 17

Table I (A)—Tabulation Showing Waterworks Ownership by Places of 2,500 Population and Over, Arranged by States in Regional Divisions (U. S. 1930 Census).....bet. pages 16 and 17

Table I (B)—Tabulation Showing Waterworks Ownership by Population of Places of 2,500 and Over Arranged by States in Regional Divisions (U. S. 1930 Census)....bet. pages 16 and 17

I-C—Method of Procedure and Source-Materials Consulted in Compiling Data as to Status of Ownership of Waterworks in the United States (Tables I, I-A, and I-B)....bet. pages 16 and 17

IN THE

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No. 451

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vs.

Guy T. Helvering, Commissioner of Internal Revenue,

Respondent.

MOTION FOR LEAVE TO FILE BRIEF AS AMICUS CURIAE.

To the Honorable the Chief Justice and Associate Justices of the Supreme Court of the United States:

The undersigned, as counsel for Frank E. Weymouth, General Manager and Chief Engineer of The Metropolitan Water District of Southern California, moves this Honorable Court for leave to file the accompanying brief in the above captioned cause as *amicus curiae*. The con-

sent of counsel for petitioner and for respondent has been obtained, as indicated by the letters presented with this motion, printed copies thereof being annexed to this printed motion.

Respectfully submitted,

JAMES H. HOWARD,

Counsel for Frank E. Weymouth, General Manager and Chief Engineer of The Metropolitan Water District of Southern California,

Amicus Curiae.

CHARLES C. COOPER, JR.,

Of Counsel.

(Letterhead of)

WRIGHT, GORDON, ZACHRY & PARLIN
(Cotton, Franklin, Wright & Gordon)
Sixty-three Wall Street
New York

December 9, 1936.

Re: *Brush vs. Commissioner*

Dear Sir:

We have your letter of November 23, 1936 and note that you desire to file a brief as amicus curiae in the United States Supreme Court in the above case. We will be glad to consent to the filing of such brief.

If you do decide to file a brief we would appreciate it if you would afford us an opportunity of seeing the draft prior to filing and allow us to make any suggestions which may occur to us.

We find that we do not have available an extra copy of the record but do enclose herewith for your information a copy of our Petition for certiorari and a copy of our brief before the Circuit Court of Appeals.

Very truly yours,
Charles C. Parlin

Mr. James H. Howard,
General Counsel,
Metropolitan Water District,
306 West Third Street,
Los Angeles, California.
(Encs.)

(Letterhead of)

OFFICE OF THE SOLICITOR GENERAL
Washington, D. C.

November 27, 1936

James H. Howard, Esq.,
306 West Third Street,
Los Angeles, Calif.

Dear Mr. Howard:

Re: *No. 451. William Whitlock Brush v. Commissioner of Internal Revenue.*

In reply to your letter of November 23, you have my consent to the filing of an *amicus curiae* brief on behalf of Mr. F. E. Weymouth. I shall be glad to send you copies of the Government's brief in the *Brush* case when it is printed.

Very truly yours,

STANLEY REED
Solicitor General

IN THE

SUPREME COURT

OF THE

UNITED STATES.

October Term, 1936

No. 451

William Whitlock Brush,

Petitioner,

vs.

Guy T. Helvering, Commissioner of Internal Revenue,

Respondent.

Sirs:

You will please take notice that the foregoing motion will be presented to the Supreme Court of the United States at a session thereof appointed to be held at the Court House of the Supreme Court of the United States in the City of Washington, D. C., on Monday, the 1st day

of February, 1937, at the opening of Court on that day, or as soon thereafter as counsel can be heard.

Dated: Los Angeles, California, January 29, 1937.

Yours respectfully,

JAMES H. HOWARD,

Counsel for Frank E. Weymouth, General Manager and Chief Engineer of The Metropolitan Water District of Southern California,

Amicus Curiae.

Office and P. O. Address:
306 West Third Street,
Los Angeles, California.

CHARLES C. COOPER, JR.,
Of Counsel.

To:

Boykin C. Wright and Charles C. Parlin, Esquires,
Counsel for Petitioner,
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The Solicitor General,
Counsel for Respondent,
Department of Justice,
Washington, D. C.

IN THE

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No. 451

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vs.

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Respondent.

BRIEF OF AMICUS CURIAE.

PRELIMINARY STATEMENT.

This brief is submitted because the undersigned is counsel for the General Manager and Chief Engineer of The Metropolitan Water District of Southern California in the suit now pending in the District Court of the United States in and for the Southern District of California, Central Division, to recover taxes paid on salary

received as such officer during the calendar year 1932. (*Frank E. Weymouth v. United States of America,* No. 7463-J.)

The outcome of that case will be affected, and may be controlled, by the decision of the case now before this Court. The principles applied by Your Honors herein may be of sufficient scope to fully dispose of the matter now pending in the District Court. It happens, however, that there are certain distinctions in the matter of organization, operation and underlying purpose that, if brought to the attention of the Court, may permit of the exemption from taxation of the salaries of officers of The Metropolitan Water District of Southern California even though the Court should hold the salary of the petitioner herein to be taxable.

In the following brief, emphasis will be placed upon the factual situation respecting the ownership of public water supplies throughout the United States. Effort will be made to point out the fundamental, governmental aspect of the furnishing of such water supplies by publicly-owned systems with especial reference to the precise function performed by The Metropolitan Water District of Southern California. Some mention will be made of the judicial precedents, but the other briefs filed in this case have discussed the pertinent authorities so ably and fully that very little, if anything, can be added on that score.

The writer respectfully submits that the functions performed by the City of New York and its Board of Water Supply are of such an usual governmental nature as to render those functions and the salary paid to petitioner at bar exempt from Federal Income Tax. The reasons for this opinion will appear in the following pages.

Further, it is our view that even if the salary of the petitioner at bar be held to be taxable by the United States, the salaries paid by The Metropolitan Water District of Southern California to its officers and employees, and notably to the writer's client, would be exempt. It is in part for the purpose of indicating the distinctions and enabling this Honorable Court to bear in mind the effect of the decision upon other cases which are now pending in the lower courts and which may reach this Court in due course that the writer submits the following argument:

THE CASE AT BAR.

On July 13, 1936, the Circuit Court of Appeals for the Second Circuit affirmed the order of the United States Board of Tax Appeals assessing a deficiency tax on the salary received by petitioner for the year 1931 as Chief Engineer of Water Supply in the Department of Water Supply, Gas, and Electricity of the City of New York. The case is here on writ of *certiorari* pursuant to Judicial Code, Sec. 240(a) (U.S.C., Title 28, Sec. 347).

OUTLINE OF ARGUMENT.

I.

The public ownership and operation of waterworks for supplying the needs of the municipalities and political subdivisions of the various states, and of their inhabitants, constitute the performance of usual governmental functions.

II.

The activities of The Metropolitan Water District of Southern California are governmental in character within the exemption from Federal taxation laid down by the adjudicated cases.

III.

Unless the Court be prepared to rule that the United States may tax the obligations, property, and income of publicly-owned waterworks of the various states, and that the states may tax the obligations, property, and income of publicly-owned waterworks of the United States, the salaries paid by such publicly-owned waterworks to their officers and employees must be held to be exempt from taxation by the Federal Government and by the various states, respectively.

ARGUMENT.

I.

The Public Ownership and Operation of Waterworks for Supplying the Needs of the Municipalities and Political Subdivisions of the Various States, and of Their Inhabitants, Constitute the Performance of Usual Governmental Functions.

Since the decision of this Court in *Helvering v. Powers*, 293 U. S. 214 (1934), the test of exemption depends upon whether the activity constitutes an "usual governmental function." The Constitution prohibits the Federal Government from taxing the state or any municipality, public corporation or agency of the state, either directly, by taxing its obligations, or its property or income, or indirectly, by taxing the salaries paid to the officers and employees thereof, if the state activity involved be an usual governmental function. Similarly, the states cannot tax the United States or any of its public corporations or agencies if thereby an usual governmental function be affected. (*Helvering v. Powers, supra*, at p. 225 and cases cited.)

This Court has declined to define the term "governmental function" or to lay down any precise limits respecting the exemption of state instrumentalities from Federal taxation and of Federal instrumentalities from state taxation. (*Metcalf v. Mitchell*, 269 U. S. 514, 521-522—1925.) However, in the cited case, government counsel conceded that the salary paid to the Chief Engineer of the Kennebec Water District was exempt and the Court so held (p. 519).

Certainly, if the experience of society down the years and the resulting trend toward almost universal public ownership of waterworks have any validity in determining

constitutional questions, the counsel who represented the United States in the *Metcalf* case, more than a decade ago, possessed a greater perception of social institutions than do counsel for the respondent at bar.

An interesting discussion of the historical development of the public ownership of waterworks in the United States and Canada may be found at pages six to eleven, in chapter one of Water Works Practice, being a manual issued by the American Water Works Association (Baltimore, The Williams & Wilkins Company, 1926). The author gives the following table:

"Growth in Number and Changes in Ownership of United States Water-works Since 1800

					Per Cent Total		
	Total	Public	Private	Unknown	Public	Private	Unknown
1800	16*	1	15*		6.3*	93.7*	
1810	26	5	21		19.2	80.8	
1820	30	5	25		16.6	83.4	
1830	44	9	35		20.5	79.5	
1840	64	23	41		35.9	64.1	
1850	83	33	50		39.7	60.3	
1860	136	57	79		41.9	58.1	
1870	243	116	127		47.7	52.3	
1880	598	293	305		49.0	51.0	
1890	1,878	806	1,702		42.9	57.1	
1896	3,196	1,690	1,489	17	52.9	46.6	0.5
1924**	9,850	6,900	2,950		70.0	30.0	

*Since this table was originally compiled one additional works, privately owned, in existence before 1800, has come to light, but as the figures up to 1896 have been before the public for many years and the change is so slight, with percentages not affected after the first few lines, it has not seemed worth while to remake the table.

**Estimated."

In order to indicate as accurately as possible the present status of the ownership of public water supplies in the United States, there are inserted between pages 16 and 17 three tables which have been prepared under the writer's supervision and are believed to be substantially accurate. Immediately following Table I-B is an insert explaining the procedure followed and the sources of information consulted.

All incorporated cities of twenty-five hundred or more inhabitants, as listed in the 1930 Census of the United States, with their respective populations, have been covered. The cities have been grouped into states and geographical regions according to the practice of the Census Bureau, and the information respecting the ownership of their water supplies has been classified accordingly. This information has been checked as nearly as possible to June 30, 1936.

Table 1 is a summary of the ownership of public water supplies throughout the United States, segregated by geographical regions, and further classified into the various population groups listed in the 1930 Census. This table shows for each region and population group the total number of cities and their population; the number of cities and their population for which information was lacking with regard to the ownership of their water supplies and the percentage thereof to the total number of cities; the number of cities and their population for which information was obtained respecting the ownership of their water supplies and the percentage thereof to the total number of cities; the number of cities and their population served by municipally-owned waterworks and the percentage thereof to the total number of cities for

which ownership information was obtained; the number of cities and their population served by privately-owned waterworks and the percentage thereof to the total number of cities for which ownership information was obtained. A grand summary for the entire United States and for all population groups covered, also appears in this table.

Table I is supported in detail by Tables I-A and I-B. Table I-A gives the detail by states and regional divisions and for the various population groups with respect to the number of cities. Table I-B gives the corresponding detail with respect to the population.

The 1930 Census lists 16,598 incorporated places in the United States, of which 3,169 contain 2,500 or more inhabitants, aggregating a total population of 68,954,277. These are the cities which are covered in the foregoing tables. The remaining cities, containing less than 2,500 inhabitants, although numbering 13,429 places, contain only 9,183,999 persons. Thus, the survey recorded in Tables I, I-A, and I-B covers approximately 19 per cent. in number of the 16,598 incorporated places in the United States and 88 per cent. of the total population of 78,138,276 of all such incorporated places.

This study shows that the status of ownership of waterworks was ascertained for 87.3 per cent. of the 3,169 cities of 2,500 or more population, embracing 97.2 per cent. of the aggregate population of such incorporated places. Of these cities for which information was obtained concerning their waterworks, 76.4 per cent. were served by publicly-owned systems, embracing 86.4 per cent. of the total population of all such cities for which data concerning ownership was available.

SUMMARY TABULATION SHOWING WATERWORKS OWNERSHIP
in Places of 2,500 Population and Over, by Regional
State Divisions. (U.S. 1930 Census)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

Population Groups \ Geographical Regions	New England		Middle Atlantic		East North Central		West North Central		South Atlantic		East South Central		West South Central		Mountain		Pacific		Plac
	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	
2,500 and Over																			
Total	232	6,311,976	719	20,394,707	658	16,794,908	351	5,556,181	341	5,698,122	193	2,778,687	324	4,427,439	130	1,457,922	221	5,534,335	3169
Less Undetermined	29	190,218	133	748,789	87	380,496	36	130,838	34	130,228	23	90,807	50	190,115	8	32,676	2	5,873	402
% "	12.5	3.0	18.5	3.7	13.2	2.3	10.3	2.4	10.0	2.0	11.9	3.3	15.4	4.3	6.2	2.2	0.9	0.1	12
Total Determined	203	6,121,758	586	19,645,918	571	16,414,412	315	5,425,343	307	5,567,894	170	2,687,880	274	4,237,324	122	1,425,246	219	5,528,462	2767
% "	87.5	97.0	81.5	96.3	86.8	97.7	89.7	97.6	90.0	98.0	88.1	96.7	84.6	95.7	93.8	97.8	99.1	99.9	87
Privately Owned	33	784,495	283½	3,571,655	89	1,705,411	38	670,074	41½	516,096	52½	754,143	45½	478,718	20	185,593	50½	445,116	653
% " "	16.3	12.8	48.3	18.2	15.6	10.4	12.1	12.4	13.5	9.3	30.9	28.1	16.6	11.3	16.4	13.1	23.1	8.1	23
Municipally Owned	170	5,337,263	302½	16,074,263	482	14,709,001	277	4,755,269	265½	5,051,798	117½	1,933,737	228½	3,758,606	102	1,239,653	168½	5,083,346	2113
% " "	83.7	87.2	51.7	81.8	84.4	89.6	87.9	87.6	86.5	90.7	69.1	71.9	83.4	88.7	83.6	86.9	76.9	91.9	76
25,000 and Over																			
Total	55	4,457,465	76	15,499,658	97	12,810,858	27	3,482,012	41	3,826,115	16	1,642,976	27	2,607,986	10	727,281	28	4,187,986	377
Less Undetermined	-	-	2	81,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
% "	-	-	2.6	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Determined	55	4,457,465	74	15,417,866	97	12,810,858	27	3,482,012	41	3,826,115	16	1,642,976	27	2,607,986	10	727,281	28	4,187,986	375
% "	100	100	97.4	99.5	100	100	100	100	100	100	100	100	100	100	100	100	100	100	99
Privately Owned	8	509,551	24	1,389,943	16	1,058,484	8	423,343	3½	260,505	4	458,753	5	186,936	1	39,532	4	157,895	73
% " "	14.4	11.4	32.4	9.0	16.5	8.3	29.6	12.2	8.5	6.8	25.0	27.9	18.5	7.0	10	5.4	14.3	3.8	19
Municipally Owned	47	3,947,914	50	14,027,923	81	11,752,374	19	3,058,669	37½	3,565,610	12	1,184,223	22	2,421,050	9	687,749	24	4,030,091	301
% " "	85.6	88.6	67.6	91.0	83.5	91.7	70.4	87.8	91.5	93.2	75.0	72.1	81.5	93.0	90	94.6	85.7	96.2	80
10,000 to 25,000																			
Total	78	1,242,450	162	2,497,660	121	1,788,908	62	890,322	52	725,071	32	478,377	42	626,033	17	239,867	42	608,506	608
Less Undetermined	2	24,261	8	121,312	1	13,899	-	-	-	-	-	-	-	-	-	-	-	-	11
% "	2.6	2.0	4.9	4.9	0.8	0.8	-	-	-	-	-	-	-	-	-	-	-	-	1
Total Determined	76	1,218,189	154	2,376,348	120	1,775,009	62	890,322	52	725,071	32	478,377	42	626,033	17	239,867	42	608,506	597
% "	97.4	98.0	95.1	95.1	99.2	99.2	100	100	100	100	100	100	100	100	100	100	100	100	98
Privately Owned	13	213,035	76	1,187,468	25½	379,394	8	131,174	7	113,817	6	91,694	8	128,242	5	78,400	6	82,187	154
% " "	17.1	17.5	49.3	49.9	21.3	21.4	12.9	14.7	13.5	15.7	18.8	19.2	19.1	20.5	29.4	32.7	14.3	13.5	25
Municipally Owned	63	1,005,154	78	1,188,880	94½	1,395,615	54	759,148	45	611,254	26	386,683	34	497,791	12	161,467	36	526,319	442
% " "	82.9	82.5	50.7	50.1	78.7	78.6	87.1	85.3	86.5	84.3	81.2	80.8	80.9	79.5	70.6	67.3	85.7	86.5	74
5,000 to 10,000																			
Total	68	491,561	194	1,363,751	186	1,282,329	82	558,719	87	589,342	45	304,737	89	605,546	39	269,556	61	431,615	851
Less Undetermined	15	119,733	32	229,005	23	143,857	6	36,685	5	33,891	4	26,634	6	39,638	1	7,695	-	-	92
% "	22	24.4	16.5	16.8	12.3	11.2	7.3	6.6	5.7	5.8	8.9	8.7	6.7	6.5	2.6	2.9	-	-	10
Total Determined	53	371,828	162	1,134,746	163	1,138,472	76	522,034	82	555,451	41	278,103	83	565,908	38	261,863	61	431,615	759
% "	78	75.6	83.5	83.2	87.7	88.8	92.7	93.4	94.3	94.2	91.1	91.3	93.3	93.5	97.4	97.1	100	100	89
Privately Owned	7	43,079	93½	674,429	27	188,627	11	71,754	9	63,938	18½	119,849	13	85,881	5	32,787	19	131,660	203
% " "	13.2	11.6	57.6	59.4	16.6	11.6	14.5	13.7	11.0	11.5	45.1	43.1	15.7	15.2	13.2	12.5	31.2	30.5	26
Municipally Owned	46	328,749	68½	460,317	136	949,845	65	450,280	73	491,513	22½	158,254	70	430,027	33	229,076	42	299,955	556
% " "	86.8	88.4	42.4	40.6	83.4	83.4	85.5	86.3	89.0	88.5	54.9	56.9	84.3	84.8	86.8	87.5	68.8	69.5	73
2,500 to 5,000																			
Total	31	120,500	287	1,033,638	254	912,813	180	625,128	161	557,594	100	352,597	166	587,874	64	221,218	90	306,228	1333
Less Undetermined	12	46,224	91	316,680	63	222,740	30	94,153	29	96,337	19	64,173	44	150,477	7	24,983	2	5,873	297
% "	38.7	38.4	31.7	30.6	24.8	24.4	16.7	15.1	18.0	17.3	19.0	18.2	26.5	25.6	10.9	11.3	2.2	1.9	22
Total Determined	19	74,276	196	716,958	191	690,073	150	530,975	132	461,257	81	288,424	122	437,397	57	196,235	88	300,355	1036
% "	61.3	61.6	68.3	69.4	75.2	75.6	83.3	84.9	82.0	82.7	81.0	81.8	73.5	74.4	89.1	88.7	97.8	98.1	77
Privately Owned	5	18,830	90	319,815	20½	78,906	11	43,803	22	77,836	24	83,847	19½	77,669	9	34,874	21½	73,374	222
% " "	26.3	25.4	45.9	44.6	10.7	11.4	7.3	8.3	16.6	16.9	29.6	29.1	16.0	17.8	15.8	17.8	24.5	24.4	21
Municipally Owned	14	55,446	106	397,143	170½	611,167	139	487,172	110	383,421	57	204,577	102½	359,738	48	161,361	66½	226,981	813
% " "	73.7	74.6	54.1	55.4	89.3	88.6	92.7	91.7	83.4	83.1	70.4	70.9	84.0	82.2	84.2	82.2	75.5	75.6	78

SUMMARY TABULATION SHOWING WATERWORKS OWNERSHIP
in Places of 2,500 Population and Over, by Regional
State Divisions. (U.S. 1930 Census)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

TABLE I

ical ions	New England		Middle Atlantic		East North Central		West North Central		South Atlantic		East South Central		West South Central		Mountain		Pacific		Total	
	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population	Places	Population
	232	6,311,976	719	20,394,707	658	16,794,908	351	5,556,181	341	5,698,122	193	2,778,687	324	4,427,439	130	1,457,922	221	5,534,335	3169	68,954,277
ned	29	190,218	133	748,789	87	380,496	36	130,838	34	130,228	23	90,807	50	190,115	8	32,676	2	5,873	402	1,900,040
"	12.5	3.0	18.5	3.7	13.2	2.3	10.3	2.4	10.0	2.0	11.9	3.3	15.4	4.3	6.2	2.2	0.9	0.1	12.7	2.8
ed	203	6,121,758	586	19,645,918	571	16,414,412	315	5,425,343	307	5,567,894	170	2,687,880	274	4,237,324	122	1,425,246	219	5,528,462	2767	67,054,237
"	87.5	97.0	81.5	96.3	86.8	97.7	89.7	97.6	90.0	98.0	88.1	96.7	84.6	95.7	93.8	97.8	99.1	99.9	87.3	97.2
d	33	784,495	283½	3,571,655	89	1,705,411	38	670,074	41½	516,096	52½	754,143	45½	478,718	20	185,593	50½	446,116	655½	9,111,301
"	16.3	12.8	48.3	18.2	15.6	10.4	12.1	12.4	13.5	9.3	30.9	28.1	16.6	11.3	16.4	13.1	23.1	8.1	23.6	13.6
ned	170	5,337,263	302½	16,074,263	482	14,709,001	277	4,756,269	265½	5,051,798	117½	1,933,737	228½	3,758,606	102	1,239,653	168½	5,083,346	2113½	57,942,936
"	83.7	87.2	51.7	81.8	84.4	89.6	87.9	87.6	86.5	90.7	69.1	71.9	83.4	88.7	83.6	86.9	76.9	91.9	76.4	86.4
	55	4,457,465	76	15,499,658	97	12,810,858	27	3,482,012	41	3,826,115	16	1,642,976	27	2,607,986	10	727,281	28	4,187,986	377	49,242,337
ned	-	-	2	81,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	81,792
"	-	-	2.6	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.5	0.2
ed	55	4,457,465	74	15,417,866	97	12,810,858	27	3,482,012	41	3,826,115	16	1,642,976	27	2,607,986	10	727,281	28	4,187,986	375	49,160,545
"	100	100	97.4	99.5	100	100	100	100	100	100	100	100	100	100	100	100	100	100	99.5	99.8
d	8	509,551	24	1,389,943	16	1,058,484	8	423,343	3½	260,505	4	458,753	5	186,936	1	39,532	4	157,895	73½	4,484,942
"	14.4	11.4	32.4	9.0	16.5	8.3	29.6	12.2	8.5	6.8	25.0	27.9	18.5	7.0	10	5.4	14.3	3.8	19.6	9.1
ned	47	3,947,914	50	14,027,923	81	11,752,374	19	3,058,669	37½	3,565,610	12	1,184,223	22	2,421,050	9	687,749	24	4,030,091	301½	44,675,603
"	85.6	88.6	67.6	91.0	83.5	91.7	70.4	87.8	91.5	93.2	75.0	72.1	81.5	93.0	90	94.6	85.7	96.2	80.4	90.9
	78	1,242,450	162	2,497,660	121	1,788,908	62	890,322	52	725,071	32	478,377	42	626,033	17	239,867	42	608,506	608	9,097,194
ned	2	24,261	8	121,312	1	13,899	-	-	-	-	-	-	-	-	-	-	-	-	11	159,472
"	2.6	2.0	4.9	4.9	0.8	0.8	-	-	-	-	-	-	-	-	-	-	-	-	1.8	1.8
ed	76	1,218,189	154	2,376,348	120	1,775,009	62	890,322	52	725,071	32	478,377	42	626,033	17	239,867	42	608,506	597	8,937,722
"	97.4	98.0	95.1	95.1	99.2	99.2	100	100	100	100	100	100	100	100	100	100	100	100	98.2	98.2
d	13	213,035	76	1,187,468	25½	379,394	8	131,174	7	113,817	6	91,694	8	128,242	5	78,400	6	82,187	154½	2,405,411
"	17.1	17.5	49.3	49.9	21.3	21.4	12.9	14.7	13.5	15.7	18.8	19.2	19.1	20.5	29.4	32.7	14.3	13.5	25.9	26.9
ned	63	1,005,154	78	1,188,880	94½	1,395,615	54	759,148	45	611,254	26	386,683	34	497,791	12	161,467	36	526,319	442½	6,532,311
"	82.9	82.5	50.7	50.1	78.7	78.6	87.1	85.3	86.5	84.3	81.2	80.8	80.9	79.5	70.6	67.3	85.7	86.5	74.1	73.1
	68	491,561	194	1,363,751	186	1,282,329	82	558,719	87	589,342	45	304,737	89	605,546	39	269,556	61	431,615	851	5,897,156
ned	15	119,733	32	229,005	23	143,857	6	36,685	5	33,891	4	26,634	6	39,638	1	7,695	-	-	92	637,136
"	22	24.4	16.5	16.8	12.3	11.2	7.3	6.6	5.7	5.8	8.9	8.7	6.7	6.5	2.6	2.9	-	-	10.8	10.8
ed	53	371,828	162	1,134,746	163	1,138,472	76	522,034	82	565,451	41	278,103	83	565,908	38	261,863	61	431,615	759	5,260,020
"	78	75.6	83.5	83.2	87.7	88.8	92.7	93.4	94.3	94.2	91.1	91.3	93.3	93.5	97.4	97.1	100	100	89.2	89.2
d	7	43,079	93⅓	674,429	27	188,627	11	71,754	9	63,938	18½	119,849	13	85,881	5	32,787	19	131,660	203	1,412,004
"	13.2	11.6	57.6	59.4	16.6	11.6	14.5	13.7	11.0	11.5	45.1	43.1	15.7	15.2	13.2	12.5	31.2	30.5	26.8	26.8
ned	46	328,749	68½	460,317	136	949,845	65	450,280	73	491,513	22½	158,254	70	480,027	33	229,076	42	299,955	556	3,848,016
"	86.8	88.4	42.4	40.6	83.4	83.4	85.5	86.3	89.0	88.5	54.9	56.9	84.3	84.8	86.8	87.5	68.8	69.5	73.2	73.2
	31	120,500	287	1,033,638	254	912,813	180	625,128	161	557,594	100	352,597	166	587,874	64	221,218	90	306,228	1333	4,717,590
ned	12	46,224	91	316,680	63	222,740	30	94,153	29	96,337	19	64,173	44	150,477	7	24,983	2	5,873	297	1,021,640
"	38.7	38.4	31.7	30.6	24.8	24.4	16.7	15.1	18.0	17.3	19.0	18.2	26.5	25.6	10.9	11.3	2.2	1.9	22.3	21.7
ed	19	74,276	198	716,958	191	690,073	150	530,975	132	461,257	81	288,424	122	437,397	57	196,235	88	300,355	1038	3,695,950
"	61.3	61.6	68.3	69.4	75.2	75.6	83.3	84.9	82.0	82.7	81.0	81.8	73.5	74.4	89.1	88.7	97.8	98.1	77.7	78.3
d	5	18,830	90	319,815	20½	78,906	11	43,803	22	77,836	24	83,847	19½	77,659	9	34,874	21½	73,374	222½	808,944
"	26.3	25.4	45.9	44.6	10.7	11.4	7.3	8.3	16.6	16.9	29.6	29.1	16.0	17.8	15.8	17.8	24.5	24.4	21.5	21.9
ned	14	55,446	106	397,143	170½	611,167	139	487,172	110	383,421	57	204,577	102½	359,738	48	161,361	66⅔	226,981	813⅓	2,887,006
"	73.7	74.6	54.1	55.4	89.3	88.6	92.7	91.7	83.4	83.1	70.4	70.9	84.0	82.2	84.2	82.2	75.5	75.6	78.5	78.1

TABULATION SHOWING WATERWORKS OWNERSHIP BY PLACES OF 2,500 POPULATION AND OVER
Arranged by States in Regional Divisions. (U.S. 1930 Census)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

Regions and States	TOTALS - 2,500 and Over									25,000 and Over										10,000 to 25,000										5,000 to 10				
	Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned			Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned			Total Places	Less Undetermined		Total Determin	
		Places	%	Places	%	Places	%	Places	%		Places	%	Places	%	Places	%	Places	%			Places	%	Places	%	Places	%	Places	%			Places	%		
New England																																		
Maine	26	8	30.8	18	69.2	6	33.3	12	66.7	3	-	-	3	100	-	-	3	100		6	1	16.7	5	83.3	2	40	3	60		9	3	33.3	6	66.7
New Hampshire	18	-	-	18	100	4	22.2	14	77.8	3	-	-	3	100	1	33.3	2	66.7		7	-	-	7	100	1	14.3	6	85.7		4	-	-	4	100
Vermont	14	1	7.1	13	92.9	-	-	13	100	-	-	-	-	-	-	-	-	-		3	-	-	3	100	-	-	3	100		7	-	-	7	100
Massachusetts	122	16	13.1	106	86.9	5	4.7	101	95.3	30	-	-	30	100	-	-	30	100		43	-	-	43	100	4	9.3	39	90.7		39	11	28.2	28	71.8
Rhode Island	19	1	5.3	18	94.7	6	33.3	12	66.7	7	-	-	7	100	2	28.6	5	71.4		7	1	14.3	6	85.7	2	33.3	4	66.7		4	-	-	4	100
Connecticut	33	3	9.1	30	90.9	12	40	18	60	12	-	-	12	100	5	41.7	7	58.3		12	-	-	12	100	4	33.3	8	66.7		5	1	20	4	80
Totals	232	29	12.5	203	87.5	33	16.3	170	83.7	55	-	-	55	100	8	14.4	47	85.6		78	2	2.6	76	97.4	13	17.1	63	82.9		68	16	22	53	78
Middle Atlantic																																		
New York	196	26	13.2	170	86.8	30-1/2	18.0	139-1/2	82.0	23	-	-	23	100	2	8.7	21	91.3		47	-	-	47	100	9	19.1	38	80.9		41	5	12.2	36	87.8
New Jersey	169	16	9.5	153	90.5	78	51	75	49	26	-	-	26	100	9	34.6	17	65.4		40	1	2.5	39	97.5	21	53.8	18	46.2		50	6	12	44	88
Pennsylvania	354	91	25.7	263	74.3	175	66.5	88	33.5	27	2	7.4	25	92.6	13	52.0	12	48.0		76	7	9.3	69	90.7	46	67.6	22	32.4		103	21	20.4	82	79.6
Totals	719	133	18.5	586	81.5	283-1/2	48.3	302-1/2	51.7	76	2	2.6	74	97.4	24	32.4	50	67.6		162	8	4.9	154	95.1	76	49.3	78	50.7		194	32	16.5	162	83.5
East North Central																																		
Ohio	174	16	9.4	158	90.6	20	12.7	138	87.3	26	-	-	26	100	2	7.7	24	92.3		33	1	3.0	32	97.0	4	12.5	28	87.5		51	5	9.8	46	90.2
Indiana	96	16	16.8	79	83.2	25	31.6	54	68.4	17	-	-	17	100	7	41.2	10	58.8		17	-	-	17	100	5	29.4	12	70.6		27	4	14.8	23	85.2
Illinois	192	28	14.6	164	85.4	36	21.9	128	78.1	24	-	-	24	100	6	25	18	75		34	-	-	34	100	13-1/2	39.7	20-1/2	60.3		56	7	12.5	49	87.5
Michigan	114	16	14.0	98	86.0	1	1	97	99	17	-	-	17	100	-	-	17	100		23	-	-	23	100	-	-	23	100		32	6	18.7	26	81.3
Wisconsin	83	11	13.3	72	86.7	7	9.7	65	90.3	12	-	-	12	100	1	7.7	12	92.3		14	-	-	14	100	3	21.4	11	78.6		20	1	5	19	95
Totals	658	87	13.2	571	86.8	89	15.6	482	84.4	97	-	-	97	100	16	16.5	81	83.5		121	1	0.8	120	99.2	25-1/2	21.3	94-1/2	78.7		186	23	12.3	163	87.7
West North Central																																		
Minnesota	73	12	16.4	61	83.6	1	1.6	60	98.4	3	-	-	3	100	-	-	3	100		11	-	-	11	100	-	-	11	100		18	-	-	18	100
Iowa	81	8	9.9	73	90.1	13	17.8	60	82.2	10	-	-	10	100	3	30	7	70		11	-	-	11	100	3	27.3	8	72.7		14	1	7.1	13	92.9
Missouri	72	8	11.1	64	88.9	15	23.4	49	76.6	6	-	-	6	100	3	50	3	50		10	-	-	10	100	4	40	6	60		21	2	9.5	19	90.5
North Dakota	12	1	8.3	11	91.7	1	9.1	10	90.9	1	-	-	1	100	-	-	1	100		3	-	-	3	100	-	-	3	100		6	1	16.7	5	83.3
South Dakota	16	2	12.5	14	87.5	1	7.1	13	92.9	1	-	-	1	100	-	-	1	100		5	-	-	5	100	-	-	5	100		2	-	-	2	100
Nebraska	35	3	8.6	32	91.4	3	9.4	29	90.6	2	-	-	2	100	-	-	2	100		6	-	-	6	100	-	-	6	100		9	1	11.1	8	88.9
Kansas	62	2	3.2	60	96.8	4	6.7	56	93.3	4	-	-	4	100	2	50	2	50		16	-	-	16	100	1	6.3	15	93.7		12	1	8.3	11	91.7
Totals	351	36	10.3	316	89.7	38	12.1	277	87.9	27	-	-	27	100	8	29.6	19	70.4		62	-	-	62	100	8	12.9	54	87.1		82	6	7.3	76	92.7
South Atlantic																																		
Delaware	5	2	40	3	60	-	-	3	100	1	-	-	1	100	-	-	1	100		-	-	-	-	-	-	-	-	-		-	-	-	-	-
Maryland	21	1	4.8	20	95.2	1	5	19	95	3	-	-	3	100	-	-	3	100		3	-	-	3	100	-	-	3	100		3	-	-	3	100
Dist. of Columbia	1	-	-	1	100	-	-	1	100	1	-	-	1	100	-	-	1	100		-	-	-	-	-	-	-	-	-		-	-	-	-	-
Virginia	45	7	15.6	38	84.4	5	13.2	33	86.8	7	-	-	7	100	1	14.3	6	85.7		9	-	-	9	100	2	22.2	7	77.8		10	2	20	8	80
West Virginia	39	7	17.9	32	82.1	19	59.4	13	40.6	5	-	-	5	100	2	40	3	60		5	-	-	5	100	3	60	2	40		12	1	8.3	11	91.7
North Carolina	68	2	2.9	66	97.1	4	6.1	62	93.9	8	-	-	8	100	-	-	8	100		13	-	-	13	100	-	-	13	100		17	-	-	17	100
South Carolina	40	3	7.5	37	92.5	2	5.4	35	94.6	4	-	-	4	100	-	-	4	100		5	-	-	5	100	1	20	4	80		12	-	-	12	100
Georgia	64	3	4.7	61	95.3	6	9.8	56	90.2	5	-	-	5	100	-	-	5	100		10	-	-	10	100	1	10	9	90		16	2	12.5	14	87.5
Florida	58	9	15.5	49	84.5	4-1/2	9.2	44-1/2	90.8	7	-	-	7	100	1/2	7.2	6-1/2	92.8		7	-	-	7	100	-	-	7	100		15	3	20	12	80
Totals	341	34	10.0	307	90.0	41-1/2	13.6	265-1/2	86.5	41	-	-	41	100	3-1/2	8.5	37-1/2	91.5		52	-	-	52	100	7	13.5	45	86.5		87	5	5.7	82	94.3
East South Central																																		
Kentucky	53	5	9.4	48	90.6	20	41.7	28	58.3	6	-	-	6	100	2	33.3	4	66.7		7	-	-	7	100	2	28.6	5	71.4		15	1	6.2	15	93.8
Tennessee	48	1	2.1	47	97.9	12	25.5	35	74.5	5	-	-	5	100	1	20	4	80		3	-	-	3	100	-	-	3	100		14	-	-	14	100
Alabama	53	12	22.6	41	77.4	19-1/2	47.6	21-1/2	52.4	3	-	-	3	100	1	33.3	2	66.7		11	-	-	11	100	4	36.4	7	63.6		11	3	27.3	8	72.7
Mississippi	39	5	12.8	34	87.2	1	2.9	33	97.1	2	-	-	2	100	-	-	2	100		11	-	-	11	100	-	-	11	100		4	-	-	4	100
Totals	193	23	11.9	170	88.1	52-1/2	30.9	117-1/2	69.1	16	-	-	16	100	4	25.0	12	75.0		32	-	-	32	100	6	18.8	26	81.2		44	4	8.9	41	91.1
West South Central																																		
Arkansas	49	13	26.5	36	73.5	18	50	18	50	3	-	-	3	100	1	33.3	2	66.7		6	-	-	6	100	5	83.3	1	16.7		9	2	22.2	7	77.8
Louisiana	48	14	29.2	34	70.8	5-1/2	16.2	28-1/2	83.8	4	-	-	4	100	1	25	3	75		4	-	-	4	100	1	25	3	75		11	1	9.1	10	90.9
Oklahoma	63	3	4.4	60	95.6	2	3.1	63	96.9	4	-	-	4	100	-	-	4	100		12	-	-	12	100	1	8.3	11	91.7		22	2	9.1	20	90.9
Texas	159	20	12.6	139	87.4	20	14.4	119	85.6	16	-	-	16	100	3	18.8	13	81.2		20	-	-	20	100	1	5	19	95		47	1	2.1	46	97.9
Totals	324	50	15.4	274	84.6	45-1/2	16.6	228-1/2	83.4	27	-	-	27	100	5	18.5	22	81.5		42	-	-	42	100	8	19.1	34	80.9		89	6	6.7	83	93.3
Mountain																																		
Montana	18	-	-	18	100	4	22.2	14	77.8	2	-	-	2	100	1	50	1	50		4	-	-	4	100	2	50	2	50		6	-	-	6	100
Idaho	21	2	9.5	19	90.5	4	21	15	79	-	-	-	-	-	-	-	-	-		2	-	-	2	100	1	50	1	50		5	-	-	5	100
Wyoming	8	-	-	8	100	3	37.5	5	62.5	-	-	-	-	-	-	-	-	-		2	-	-	2	100	-	-	2	100		3	-	-	3	100
Colorado	27	1	3.7	26	96.3	-	-	26	100	3	-	-	3	100	-	-	3	100		5	-	-	5	100	-	-	5	100		10	-	-	10	100
New Mexico	16	2	12.5	14	87.5	3	21.4	11	78.6	1	-	-	1	100	-	-	1	100		2	-	-	2	100	1	50	1	50		4	-	-	4	100
Arizona	14	2	14.3	12	85.7	2	16.7	10	83.3	2	-	-	2	100	-	-	2	100		-	-	-	-	-	-	-	-	-		6	1	16.7	5	83.3
Utah	21	-	-	21	100	1	4.8	20	95.2	2	-	-	2	100	-	-	2	100		1	-	-	1	100	-	-	1	100		4	-	-	4	100
Nevada	5	1	20	4	80	3	75	1	25	-	-	-	-	-	-	-	-	-		1	-	-	1	100	1	100	-	-		1	-	-	1	100
Totals	130	8	6.2	122	93.8	20	16.4	102	83.6	10	-	-	10	100	1	10	9	90		17	-	-	17	100	5	29.4	12	70.6		39	1	2.6	38	97.4
Pacific																																		
Washington	38	2	5.3	36	94.7	4	11.1	32	88.9	5	-	-	5	100	-	-	5	100		10	-	-	10	100	2	20	8	80		4	-	-	4	100
Oregon	28	-	-	28	100	7-1/2	26.8	20-1/2	73.2	2	-	-	2	100	1	50	1	50		4	-	-	4	100	1	25	3	75		9	-	-	9	100
California	155	-	-	155	100	39	25.2	116	74.8	21	-	-	21	100	3	14.3	18	85.7		28	-	-	28	100	3	10.7	25	89.3		48	-	-	48	100
Totals	221	2	0.9	219	99.1	50-1/2	23.1	168-1/2	76.9	28	-	-	28	100	4	14.3	24	85.7		42	-	-	42	100	6	14.3	36	85.7		61	-	-	61	100
U.S. Totals	3,169	402	12.7	2,767	87.3	653-1/2	23.6	2,113-1/2	76.4	377	2	0.5	375	99.5	73-1/2	19.6	301-1/2	80.4		608	11	1.8	597	98.2	154-1/2	25.9	442-1/2	74.1		851	92	10.8	759	89.2

TABULATION SHOWING WATERWORKS OWNERSHIP BY PLACES OF 2,500 POPULATION AND OVER
Arranged by States in Regional Divisions. (U.S. 1930 Census)

TABLE I-(A)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

25,000 and Over								10,000 to 25,000								5,000 to 10,000								2,500 to 5,000							
Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total Places	Less Undetermined		Total Determined		Privately Owned		Municipally Owned	
Places		Places	%	Places	%	Places	%		Places	%	Places	%	Places	%	Places	%		Places	%	Places	%	Places	%	Places	%		Places	%	Places	%	Places	%	Places	%
-	-	3	100	-	-	3	100	6	1	16.7	5	83.3	2	40	3	60	9	3	33.3	6	66.7	2	33.3	4	66.7	8	4	50	4	50	2	50	2	50
-	-	3	100	1	33.3	2	66.7	7	-	-	7	100	1	14.3	6	85.7	4	-	-	4	100	1	25	3	75	4	-	-	4	100	1	25	3	75
-	-	-	-	-	-	-	-	3	-	-	3	100	-	-	3	100	7	-	-	7	100	-	-	7	100	4	1	25	3	75	-	-	3	100
-	-	30	100	-	-	30	100	43	-	-	43	100	4	9.3	39	90.7	39	11	28.2	28	71.8	1	2.6	27	96.4	10	5	50	5	50	-	-	5	100
-	-	7	100	2	28.6	5	71.4	7	1	14.3	6	85.7	2	33.3	4	66.7	4	-	-	4	100	1	25	3	75	1	-	-	1	100	1	100	-	-
-	-	12	100	5	41.7	7	58.3	12	-	-	12	100	4	33.3	8	66.7	5	1	20	4	80	1	20	4	80	4	2	50	2	50	1	50	1	50
-	-	55	100	8	14.4	47	85.6	78	2	2.6	76	97.4	13	17.1	63	82.9	68	15	22	53	78	7	13.2	46	86.8	31	12	38.7	19	61.3	5	26.3	14	73.7
-	-	23	100	2	8.7	21	91.3	47	-	-	47	100	9	19.1	38	80.9	41	5	12.2	36	87.8	7-1/2	20.8	28-1/2	79.2	85	21	24.7	64	75.3	12	18.8	52	81.2
-	-	26	100	9	34.6	17	65.4	40	1	2.5	39	97.5	21	53.8	18	46.2	50	6	12	44	88	25	56.8	19	43.2	53	9	17.0	44	83	23	52.3	21	47.7
2	7.4	25	92.6	13	52.0	12	48.0	75	7	9.3	68	90.7	46	67.6	22	32.4	103	21	20.4	82	79.6	61	74.4	21	25.6	149	61	40.9	88	59.1	55	62.5	33	37.5
2	2.6	74	97.4	24	32.4	50	67.6	162	8	4.9	154	95.1	76	49.3	78	50.7	194	32	16.5	162	83.5	63-1/2	57.8	68-1/2	42.4	287	91	31.7	196	68.3	90	46.9	106	53.1
-	-	26	100	2	7.7	24	92.3	33	1	3.0	32	97.0	4	12.5	28	87.5	51	5	9.8	46	90.2	8	17.4	38	82.6	84	10	11.9	84	88.1	8	11.1	48	88.9
-	-	17	100	7	41.2	10	58.8	17	-	-	17	100	5	29.4	12	70.6	27	4	14.8	23	85.2	8	34.8	15	65.2	34	12	35.3	22	64.7	5	22.7	17	77.3
-	-	24	100	6	25	18	75	34	-	-	34	100	13-1/2	39.7	20-1/2	60.3	56	7	12.5	49	87.5	10	20.4	39	79.6	73	21	28.9	57	78.1	6-1/2	11.4	50-1/2	88.6
-	-	17	100	-	-	17	100	23	-	-	23	100	-	-	23	100	32	6	18.7	26	81.3	-	-	26	100	42	10	23.8	32	76.2	1	3.1	31	96.9
-	-	13	100	1	7.7	12	92.3	14	-	-	14	100	3	21.4	11	78.6	20	1	5	19	95	1	5.3	18	94.7	36	10	27.8	26	72.2	2	7.7	24	92.3
-	-	97	100	16	16.5	81	83.5	121	1	0.8	120	99.2	25-1/2	21.3	94-1/2	78.7	136	28	12.3	163	87.7	27	16.6	136	83.4	254	65	24.8	191	75.2	20-1/2	10.7	170-1/2	89.3
-	-	3	100	-	-	3	100	11	-	-	11	100	-	-	11	100	18	-	-	18	100	1	5.6	17	94.4	41	12	29.3	29	70.7	-	-	29	100
-	-	10	100	3	30	7	70	11	-	-	11	100	3	27.3	8	72.7	14	1	7.1	13	92.9	3	23.1	10	76.9	46	7	15.2	39	84.8	4	10.3	35	89.7
-	-	6	100	3	50	3	50	10	-	-	10	100	4	40	6	60	21	2	9.5	19	90.5	3	15.8	16	84.2	35	6	17.2	29	82.8	5	17.2	24	82.8
-	-	1	100	-	-	1	100	3	-	-	3	100	-	-	3	100	6	1	16.7	5	83.3	1	20	4	80	2	-	-	2	100	-	-	2	100
-	-	1	100	-	-	1	100	5	-	-	5	100	-	-	5	100	2	-	-	2	100	1	50	1	50	8	2	25	6	75	-	-	8	100
-	-	2	100	-	-	2	100	6	-	-	6	100	-	-	6	100	9	1	11.1	8	88.9	2	25	6	75	18	2	11.1	16	88.9	1	5.3	15	83.7
-	-	4	100	2	50	2	50	16	-	-	16	100	1	6.3	15	93.7	12	1	8.3	11	91.7	-	-	11	100	30	1	3.3	29	96.7	1	3.4	28	96.6
-	-	27	100	8	29.6	19	70.4	62	-	-	62	100	8	12.9	54	87.1	82	8	7.3	76	92.7	11	14.5	65	85.5	180	30	16.7	150	83.3	11	7.3	139	92.7
-	-	1	100	-	-	1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2	50	2	50	-	-	2	100
-	-	3	100	-	-	3	100	3	-	-	3	100	-	-	3	100	3	-	-	3	100	1	33.3	2	66.7	12	1	8.3	11	91.7	-	-	11	100
-	-	1	100	-	-	1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	7	100	1	14.3	6	85.7	9	-	-	9	100	2	22.2	7	77.8	10	2	20	8	80	-	-	8	100	19	5	26.3	14	73.7	2	14.3	12	85.7
-	-	5	100	2	40	3	60	5	-	-	5	100	3	60	2	40	12	1	8.3	11	91.7	6	54.5	5	45.5	17	6	35.3	11	64.7	8	72.7	3	27.3
-	-	8	100	-	-	8	100	13	-	-	13	100	-	-	13	100	17	-	-	17	100	-	-	17	100	30	2	6.7	28	93.3	4	14.3	24	85.7
-	-	4	100	-	-	4	100	5	-	-	5	100	1	20	4	80	12	-	-	12	100	1	8.3	11	91.7	19	3	15.8	16	84.2	-	-	16	100
-	-	5	100	-	-	5	100	10	-	-	10	100	1	10	9	90	16	1	6.2	15	93.8	-	-	15	100	33	2	6.1	31	93.9	5	16.1	26	83.9
-	-	7	100	1/2	7.2	6-1/2	92.8	7	-	-	7	100	-	-	7	100	17	1	5.9	16	94.1	1	6.3	15	93.7	27	8	29.6	19	70.4	3	15.9	16	84.2
-	-	41	100	3-1/2	8.6	37-1/2	91.5	52	-	-	52	100	7	13.5	45	86.5	87	5	5.7	82	94.3	9	11.0	73	89.0	181	29	16.0	152	84.0	22	14.6	110	85.4
-	-	6	100	2	33.3	4	66.7	7	-	-	7	100	2	28.6	5	71.4	16	1	6.2	15	93.8	9	60	6	40	24	4	16.7	20	83.3	7	35	13	65
-	-	5	100	1	20	4	80	3	-	-	3	100	-	-	3	100	14	-	-	14	100	6	42.9	8	57.1	26	1	3.8	25	96.2	5	20	20	80
-	-	3	100	1	33.3	2	66.7	11	-	-	11	100	4	36.4	7	63.6	11	3	27.3	8	72.7	2-1/2	31.3	5-1/2	68.7	28	9	32.1	19	67.9	12	63.2	7	36.8
-	-	2	100	-	-	2	100	11	-	-	11	100	-	-	11	100	4	-	-	4	100	1	25	3	75	22	5	22.7	17	77.3	-	-	17	100
-	-	16	100	4	26.0	12	75.0	32	-	-	32	100	6	18.8	26	81.2	45	4	8.9	41	91.1	16-1/2	44.1	22-1/2	54.9	100	19	19.0	81	81.0	24	29.6	57	70.4
-	-	3	100	1	33.3	2	66.7	6	-	-	6	100	5	83.3	1	16.7	9	2	22.2	7	77.8	2	28.6	5	71.4	31	11	35.5	20	64.5	10	50	10	50
-	-	4	100	1	25	3	75	4	-	-	4	100	1	25	3	75	11	1	9.1	10	90.9	1	10	9	90	29	13	44.8	16	55.2	2-1/2	15.6	13-1/2	84.4
-	-	4	100	-	-	4	100	12	-	-	12	100	1	8.3	11	91.7	22	2	9.1	20	90.9	1	5	19	95	30	1	3.3	29	96.7	-	-	29	100
-	-	16	100	3	18.9	13	81.2	20	-	-	20	100	1	5	19	95	47	1	2.1	46	97.9	9	19.6	37	80.4	78	19	25	57	75	7	12.5	50	87.7
-	-	27	100	5	18.5	22	81.5	42	-	-	42	100	8	19.1	34	80.9	89	6	6.7	83	93.3	15	16.7	70	83.3	166	44	26.5	122	73.5	19-1/2	15.0	102-1/2	85.0
-	-	2	100	1	50	1	50	4	-	-	4	100	2	50	2	50	6	-	-	6	100	-	-	6	100	6	-	-	6	100	1	16.7	5	83.3
-	-	-	-	-	-	-	-	2	-	-	2	100	1	50	1	50	5	-	-	5	100	1	20	4	80	14	2	14.3	12	85.7	2	16.7	10	83.3
-	-	-	-	-	-	-	-	2	-	-	2	100	-	-	2	100	3	-	-	3	100	1	33.3	2	66.7	3	-	-	3	100	2	66.7	1	33.3
-	-	-	-	-	-	-	-	2	-	-	2	100	-	-	2	100	10	-	-	10	100	-	-	10	100	9	1	11.1	8	88.9	-	-	8	100
-	-	3	100	-	-	3	100	5	-	-	5	100	-	-	5	100	4	-	-	4	100	1	25	3	75	9	2	22.2	7	77.8	1	14.3	6	85.7
-	-	1	100	-	-	1	100	2	-	-	2	100	1	50	1	50	4	-	-	4	100	1	20	4	80	6	1	16.7	5	83.3	1	20	4	80
-	-	2	100	-	-	2	100	-	-	-	-	-	-	-	-	-	6	1	16.7	5	83.3	1	20	4	80	6	1	16.7	5	83.3	1	8.3	11	91.7
-	-	2	100	-	-	2	100	1	-	-	1	100	-	-	1	100	4	-	-	4	100	-	-	4	100	14	-	-	14	100	1	7.1	13	92.9
-	-	-	-	-	-	-	-	1	-	-	1	100	1	100	-	-	1	-	-	1	100	1	100	-	-	3	1	33.3	2	66.7	1	50	1	50
-	-	10	100	1	10	9	90	17	-	-	17	100	5	29.4	12	70.6	39	1	2.6	38	97.4	5	13.2	33	86.8	64	7	10.9	57	89.1	9	13.8	48	86.2
-	-	5	100	-	-	5	100	10	-	-	10	100	2	20	8	80	4	-	-	4	100	-	-	4	100	19	2	10.5	17	89.5	2	11.8	15	88.2
-	-	2	100	1	50	1	50	4	-	-	4	100	1	25	3	75	9	-	-	9	100	2	22.2	7	77.8	13	-	-	13	100	3-1/2	26.9	9-1/2	73.1
-	-	21	100	3	14.3	18	85.7	28	-	-	28	100	3	10.7	25	89.3	48	-	-	48	100	17	35.4	31	64.6	56	-	-	56	100	16	27.6	42	72.4
-	-	28	100	4	14.3	24	85.7	42	-	-	42	100	6	14.3	36	85.7	61	-	-	61	100	19	31.2	42	68.8	90	2	2.2	88	97.8	21-1/2	24.5	66-1/2	75.5
2	0.5	375	99.5	73-1/2	19.6	301-1/2	80.4	608	11	1.8	597	98.2	154-1/2	25.9	442-1/2	74.1	851	92	10.8	759	89.2	208	28.8	556	73.2	1,338	297	22.3	1,036	77.7	222-1/2	21.9	813-1/2	78.5

TABULATION SHOWING WATERWORKS OWNERSHIP BY POPULATION OF PLACES OF 2,500 AND OVER
Arranged by States in Regional Divisions. (U.S. 1930 Census)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

Population Groups / Regions and States	TOTALS - 2,500 and Over									25,000 and Over								10,000 to 25,000								5,000
	Total Population	Less Undetermined Population	%	Total Determined Population	%	Privately Owned Population	%	Municipally Owned Population	%	Total Population	Less Undetermined Population	%	Total Determined Population	%	Privately Owned Population	%	Municipally Owned Population	%	Total Population	Less Undetermined Population	%	Total Determined Population	%	Privately Owned Population	%	Municipally Owned Population	%	Total Population	Less Undetermined Population	%	Total Population
New England																														
Maine	321,808	52,754	16.4	268,752	83.6	47,225	17.6	221,527	82.4	134,507	-	-	134,507	100	-	-	134,507	100	92,803	13,940	14.8	79,663	85.2	28,440	35.7	51,223	64.3	84,962	24,130	37.2	40,83
New Hampshire	273,079	-	-	273,079	100	53,937	19.8	219,142	80.2	133,626	-	-	133,626	100	31,463	23.6	102,062	76.4	96,937	-	-	96,937	100	12,471	12.9	84,466	87.1	24,460	-	-	24,46
Vermont	118,766	3,689	3.1	115,077	96.9	-	-	115,077	100	-	-	-	-	-	-	-	-	-	53,411	-	-	53,411	100	-	-	53,411	100	80,278	-	-	80,27
Massachusetts	3,831,426	107,543	2.8	3,723,883	97.2	84,919	2.3	3,638,964	97.7	2,811,253	-	-	2,811,253	100	-	-	2,811,253	100	693,428	-	-	693,428	100	78,262	11.3	615,166	88.7	287,939	87,720	30.5	200,21
Rhode Island	635,429	10,421	1.6	625,008	98.4	109,000	17.4	516,008	82.6	505,922	-	-	505,922	100	70,523	13.9	435,399	86.1	95,671	10,421	10.9	85,250	89.1	29,649	34.8	55,601	65.2	30,170	-	-	30,17
Connecticut	1,131,770	16,811	1.4	1,115,959	98.6	489,414	43.9	626,545	56.1	872,258	-	-	872,258	100	407,666	46.7	464,593	53.3	209,500	-	-	209,500	100	84,213	30.7	146,287	69.3	33,752	7,883	23.4	25,8
Totals	6,311,976	190,218	3.0	6,121,758	97.0	784,495	12.8	5,337,263	87.2	4,457,465	-	-	4,457,465	100	509,651	11.4	3,947,914	88.6	1,242,450	24,261	2.0	1,218,189	98.0	213,035	17.5	1,005,154	82.5	491,661	119,733	24.4	371,92
Middle Atlantic																														
New York	10,321,962	108,214	1.0	10,213,738	99.0	386,613	3.7	10,027,125	96.3	9,204,899	-	-	9,204,899	100	155,740	1.7	9,049,159	98.3	730,349	-	-	730,349	100	131,059	17.9	599,290	82.1	277,831	33,684	12.1	244,14
New Jersey	3,339,244	82,228	2.5	3,254,016	97.5	1,141,704	35.1	2,112,312	64.9	2,190,396	-	-	2,190,396	100	539,654	24.6	1,650,742	75.4	609,321	13,339	2.2	595,982	97.8	347,291	58.3	248,691	41.7	351,371	43,510	12.4	307,86
Pennsylvania	6,533,811	385,347	5.4	6,148,464	91.6	2,043,338	34.2	3,934,826	65.8	4,104,363	81,792	2.0	4,022,571	98.0	694,549	17.3	3,328,022	82.7	1,157,220	107,972	9.3	1,050,017	90.7	709,118	67.5	340,899	32.5	734,549	151,811	20.7	582,73
Totals	20,394,707	748,789	3.7	19,646,918	96.3	3,571,655	18.2	16,074,263	81.8	15,499,658	81,792	0.5	15,417,866	99.5	1,389,943	9.0	14,027,923	91.0	2,497,860	121,312	4.9	2,376,548	95.1	1,187,468	49.9	1,188,980	50.1	1,363,961	229,005	16.8	1,134,74
East North Central																														
Ohio	4,507,371	81,847	1.8	4,425,524	98.2	204,018	4.6	4,221,506	95.4	3,398,785	-	-	3,398,785	100	57,484	1.7	3,341,281	98.3	617,498	13,899	2.7	603,599	97.3	69,318	13.8	434,281	86.2	359,925	31,111	8.6	328,81
Indiana	1,795,992	66,488	3.7	1,729,407	96.3	799,494	46.2	929,913	53.8	1,260,190	-	-	1,260,190	100	668,100	52.8	595,090	47.2	237,807	-	-	237,807	100	62,679	26.4	175,128	73.6	172,871	24,437	14.1	148,43
Illinois	5,836,727	113,210	2.0	5,822,517	98.0	597,197	10.6	4,925,320	89.2	4,486,441	-	-	4,486,441	100	299,787	6.7	4,186,654	93.3	482,439	-	-	482,439	100	199,430	41.3	283,009	58.6	393,926	40,716	10.3	353,21
Michigan	3,302,078	76,544	2.3	3,225,531	97.7	4,916	0.2	3,220,615	99.8	2,606,338	-	-	2,606,338	100	-	-	2,606,338	100	327,343	-	-	327,343	100	-	-	327,343	100	213,702	42,231	19.8	171,47
Wisconsin	1,932,843	42,410	2.7	1,811,433	97.3	99,786	6.6	1,411,647	93.4	1,059,127	-	-	1,059,127	100	36,113	3.4	1,023,014	96.6	223,821	-	-	223,821	100	47,967	21.4	175,854	78.6	141,905	5,362	3.7	136,54
Totals	16,794,908	380,496	2.3	16,414,412	97.7	1,705,411	10.4	14,709,001	89.6	12,810,888	-	-	12,810,888	100	1,056,484	8.2	11,752,374	91.7	1,788,908	13,899	0.8	1,775,009	99.2	379,394	21.4	1,395,615	78.6	1,282,329	143,857	11.2	1,139,47
West North Central																														
Minnesota	1,267,616	36,366	2.9	1,221,251	97.1	6,321	0.5	1,214,930	99.5	837,425	-	-	837,425	100	-	-	837,425	100	159,680	-	-	159,680	100	-	-	159,680	100	123,600	-	-	123,60
Iowa	979,292	27,722	2.8	951,570	97.2	195,787	20.6	755,813	79.2	549,064	-	-	549,064	100	113,232	20.6	435,832	79.4	167,406	-	-	167,406	100	44,228	26.4	123,180	73.6	94,173	5,019	5.3	89,15
Missouri	1,655,119	35,979	2.7	1,623,140	98.3	284,845	18.6	1,338,295	84.4	1,419,431	-	-	1,419,431	100	171,916	12.1	1,247,515	87.9	165,060	-	-	165,060	100	73,925	44.8	91,136	55.2	151,156	14,324	9.5	136,81
North Dakota	113,336	8,106	4.8	108,200	95.5	5,451	5.1	102,749	94.9	28,619	-	-	28,619	100	-	-	28,619	100	44,301	-	-	44,301	100	-	-	44,301	100	34,074	5,106	15.0	28,96
South Dakota	130,907	5,467	4.2	125,440	95.8	5,733	4.6	119,707	95.4	33,362	-	-	33,362	100	-	-	33,362	100	58,971	-	-	58,971	100	-	-	58,971	100	11,805	-	-	11,80
Nebraska	496,107	11,899	2.4	474,208	97.6	16,735	3.5	457,473	96.5	289,939	-	-	289,939	100	-	-	289,939	100	78,013	-	-	78,013	100	-	-	78,013	100	62,216	6,688	10.7	55,52
Kansas	729,834	8,300	1.1	721,534	98.9	185,232	25.8	536,302	74.2	324,172	-	-	324,172	100	135,195	42.6	188,977	57.4	216,992	-	-	216,992	100	13,024	6.0	203,968	94.0	61,815	5,548	8.8	76,26
Totals	5,856,181	130,838	2.4	5,425,343	97.6	670,074	12.4	4,755,269	87.6	3,482,012	-	-	3,482,012	100	423,343	12.2	3,058,669	87.8	890,322	-	-	890,322	100	131,174	14.7	759,148	85.3	558,719	36,685	6.6	522,03
South Atlantic																														
Delaware	123,148	8,050	6.5	115,116	93.5	-	-	115,116	100	106,597	-	-	106,597	100	-	-	106,597	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryland	974,869	3,850	0.9	971,019	99.1	8,544	0.9	962,475	99.1	873,482	-	-	873,482	100	-	-	873,482	100	37,962	-	-	37,962	100	-	-	37,962	100	20,547	-	-	20,54
Dist. of Columbia	486,869	-	-	486,869	100	-	-	486,869	100	486,869	-	-	486,869	100	-	-	486,869	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	788,537	29,685	3.8	758,852	96.2	111,241	14.7	644,611	85.3	531,191	-	-	531,191	100	89,206	13.0	461,985	87.0	118,830	-	-	118,830	100	35,476	29.9	83,354	70.1	68,993	14,239	20.6	54,75
West Virginia	491,804	27,949	5.7	463,855	94.3	259,868	56.0	203,990	44.0	256,128	-	-	256,128	100	135,980	53.1	120,148	46.9	87,952	-	-	87,952	100	49,956	56.8	38,016	43.2	88,750	5,904	6.9	79,84
North Carolina	809,847	6,138	0.8	803,712	99.2	16,034	2.0	787,678	98.0	420,142	-	-	420,142	100	-	-	420,142	100	172,672	-	-	172,672	100	-	-	172,672	100	113,693	-	-	113,69
South Carolina	371,080	8,234	2.2	362,846	97.8	19,939	5.5	342,907	94.5	171,725	-	-	171,725	100	-	-	171,725	100	83,279	-	-	83,279	100	14,383	22.7	48,896	77.3	73,855	-	-	73,85
Georgia	896,492	14,361	1.6	881,111	98.4	29,830	3.4	851,281	96.6	512,692	-	-	512,692	100	-	-	512,692	100	155,017	-	-	155,017	100	14,022	9.2	138,995	90.8	113,786	8,124	7.1	105,66
Florida	759,778	31,964	4.2	727,814	95.8	70,943	9.7	656,871	90.3	467,291	-	-	467,291	100	55,319	11.8	411,972	88.2	91,359	-	-	91,359	100	-	-	91,359	100	112,719	5,624	5.0	107,09
Totals	5,698,122	130,228	2.0	5,567,894	98.0	518,096	9.3	5,081,798	90.7	3,826,115	-	-	3,826,115	100	280,506	6.8	3,545,610	93.2	726,071	-	-	726,071	100	113,817	15.7	611,254	84.3	589,342	53,691	5.8	535,45
East South Central																														
Kentucky	799,028	20,868	2.6	778,178	97.4	187,707	24.1	590,471	75.9	511,092	-	-	511,092	100	79,277	15.5	431,815	84.5	89,511	-	-	89,511	100	21,976	24.6	67,535	75.4	112,451	8,036	7.1	104,41
Tennessee	896,538	2,902	0.3	893,636	99.7	178,542	20.0	715,094	80.0	657,689	-	-	657,689	100	119,798	18.2	537,891	81.8	46,091	-	-	46,091	100	-	-	46,091	100	99,184	-	-	99,18
Alabama	744,273	47,881	6.4	696,392	93.6	381,674	54.8	314,718	45.2	393,959	-	-	393,959	100	259,678	65.9	134,281	34.1	186,622	-	-	186,622	100	69,718	37.6	116,904	62.4	69,684	18,598	26.7	51,08
Mississippi	338,650	19,178	5.7	319,474	94.3	6,220	1.9	313,454	98.1	80,236	-	-	80,236	100	-	-	80,236	100	157,153	-	-	157,153	100	-	-	157,153	100	23,448	-	-	23,44
Totals	2,778,487	90,829	3.3	2,687,680	96.7	754,143	28.1	1,933,737	71.9	1,642,976	-	-	1,642,976	100	458,753	27.9	1,184,223	72.1	479,377	-	-	479,377	100	91,694	19.2	387,683	80.8	304,737	26,634	8.7	278,10
West South Central																														
Arkansas	382,878	47,872	12.5	335,006	87.5	218,655	65.3	116,351	34.7	123,872	-	-	123,872	100	81,679	65.9	42,193	34.1	97,281	-	-	97,281	100	86,935	89.4	10,328	10.6	56,416	14,324	25.4	42,09
Louisiana	833,532	41,430	5.2	792,102	95.8	83,570	8.1	716,532	91.9	592,174	-	-	592,174	100	30,729	5.2	561,445	94.8	67,480	-	-	67,480	100	15,791	23.4	51,689	76.6	72,564	6,299	8.7	66,26
Oklahoma	821,681	17,371	2.1	804,310	97.9	21,437	2.7	782,873	97.3	385,072	-	-	385,072	100	-	-	385,072	100	168,698	-	-	168,698	100	14,763	8.8	153,935	91.2	162,388	13,045	8.1	149,31
Texas	2,389,348	73,442	3.1	2,315,906	96.9	148,056	7.6	2,140,850	92.4	1,506,868	-	-	1,506,868	100	74,578	4.9	1,432,340	95.1	292,594	-	-	292,594	100	10,753	3.7	281,841	96.3	314,208	5,970	1.9	308,23
Totals	4,427,439	180,115	4.3	4,247,324	95.7	471,718	11.5	3,756,606	88.7	2,607,986	-	-	2,607,986	100	186,986	7.0	2,421,050	93.0	626,053	-	-	626,053	100	128,242	20.5	497,791	79.5	805,576	39,638	6.5	565,90
Mountain																														
Montana	181,036	-	-	181,036	100	70,193	39.8	110,843	61.2	88,354	-	-	88,354	100	39,532	57.8	28,822	42.2	55,334	-	-	55,334	100	27,181	49.2	28,183	50.8	38,245	-	-	38,24
Idaho	129,807	5,155	4.0	124,564	96.0	37,899	30.2	86,755	69.8	-	-	-	-	-	-	-	-	-	38,015	-	-	38,015	100	21,544	56.7	16,471	43.3	44,122	-	-	44,12
Wyoming	70,097	-	-	70,097	100	15,897	22.6	54,200	76.6	-	-	-	-	-	-	-	-	-	33,980	-	-	33,980	100	-	-	33,980	100	25,585	-	-	25,58
Colorado	519,882	3,771	0.7	516,111	99.3	-	-	516,111	100	371,194	-	-	371,194	100	-	-	371,194	100	56,894	-	-	56,894	100	-	-	56,894	100	60,916	-	-	60,91
New Mexico	106,816	9,097	8.5	97,719	91.5	22,911	23.4	74,808	76.6	26,670	-	-	26,670	100	-	-	26,670	100	22,349	-	-	22,349	100	11,176	50.0	11,173	50.0	25,920	-	-	25,92
Arizona	149,856	11,810	7.9	138,046	92.1	12,916	9.4	125,331	90.6	80,624	-	-	80,624	100	-	-	80,624	100	-	-	-	-	-	-	-	-	-	44,224	7,693	17.4	36,53
Utah	286,284	-	-	286,284	100	3,041	1.1	283,223	98.9	180,539	-	-	180,539	100	-	-	180,539	100	14,766	-	-	14,766	100	-	-	14,766	100	25,379	-	-	25,37
Nevada	34,464	3,048	8.8	31,419	91.2	23,037	73.3	8,382	26.7	-	-	-	-	-	-	-	-	-	18,529	-	-	18,529	100	18,529	100	-	-	5,165	-	-	5,16
Totals	1,487,922	32,878	2.2	1,425,248	97.8	185,893	13.1	1,239,655	86.9	727,281	-	-	727,281	100	39,532	5.4	687,749	94.6	239,867	-	-	239,867	100	78,400	32.7	161,467	67.3	289,556	7,693	2.9	261,06
Pacific																														
Washington	883,993	5,873	0.7	878,120	99.3	32,007	3.6	846,113	96.4	648,784	-	-	648,784	100	-	-	648,784	100	142,696	-	-	142,696	100	26,418	18.5	116,278	81.5	27,976	-	-	27,97
Oregon	489,768	-	-	489,768	100	68,872	13.8	423,874	86.8	328,081	-	-	328,081	100	26,268	8.0	301,813	92.0	56,350	-	-	56,350	100	16,093	28.6	40,257	71.4	61,218	-	-	61,21
California	4,180,896	-	-	4,180,896	100	347,237	8.3	3,813,359	91.7	3,211,141	-	-	3,211,141	100	131,629	4.1	3,079,512	95.9	409,460	-	-	409,460	100	39,676	9.7	369,784	90.3	342,421	-	-	342,42
Totals	5,554,657	5,873	0.1	5,548,784	99.9	448,116	8.1	5,083,346	91.9	4,187,986	-	-	4,187,986	100	157,896	3.8	4,030,091	96.2	608,506	-	-	608,506	100	82,187	13.5	526,319	86.5	431,615	-	-	431,61
U. S. Totals	88,954,277	1,900,040	2.8	87,054,237	97.2	9,111,801	13.6	77,942,436	86.4	49,242,337	81,792	0.2	49,160,545	99.8	4,404,942	9.1	44,675,603	90.9	9,097,194	169,472	1.8	8,927,722	98.2	2,405,411	26.9	6,522,311	73.1	5,897,186	637,136	10.8	5,260,03

TABULATION SHOWING WATERWORKS OWNERSHIP BY POPULATION OF PLACES OF 2,500 AND OVER
Arranged by States in Regional Divisions. (U.S. 1930 Census)

For explanation of Method of Compilation and References as to Source Material, see notations following Table I-(B)

TABLE I-(B)

	25,000 and Over								10,000 to 25,000								5,000 to 10,000								2,500 to 5,000							
	Undetermined		Total Determined		Privately Owned		Municipally Owned		Total	Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total	Less Undetermined		Total Determined		Privately Owned		Municipally Owned		Total	Less Undetermined		Total Determined		Privately Owned		Municipally Owned	
	Population	%	Population	%	Population	%	Population	%	Population	Population	%	Population	%	Population	%	Population	%	Population	Population	%	Population	%	Population	%	Population	%	Population	Population	%	Population	%	Population	%	Population	%
	-	-	134,507	100	-	-	134,507	100	93,503	13,840	14.8	79,663	85.2	28,440	35.7	51,223	64.3	64,962	24,130	37.2	40,832	62.8	12,703	31.1	28,129	68.9	28,534	14,784	51.8	13,750	48.2	5,082	44.2	7,668	55.8
	-	-	133,525	100	31,463	23.6	102,062	76.4	96,937	-	-	96,937	100	12,471	12.9	84,466	87.1	24,460	-	-	24,460	100	5,131	21.0	19,329	79.0	18,157	-	-	18,157	100	4,872	26.8	13,285	73.2
	-	-	-	-	-	-	-	-	53,411	-	-	53,411	100	-	-	53,411	100	50,278	-	-	50,278	100	-	-	50,278	100	15,077	3,689	24.5	11,388	75.5	-	-	11,388	100
	-	-	2,811,253	100	-	-	2,811,253	100	693,428	-	-	693,428	100	78,262	11.3	615,166	88.7	287,939	87,720	30.5	200,219	69.5	6,657	3.3	193,562	96.7	38,806	19,823	51.1	18,983	48.9	-	-	18,983	100
	-	-	508,922	100	70,523	13.9	438,399	86.1	95,671	10,421	10.9	85,250	89.1	29,649	34.8	55,601	65.2	30,170	-	-	30,170	100	-	-	30,170	100	3,666	-	-	3,666	100	3,666	100	-	-
	-	-	872,258	100	407,565	46.7	464,693	53.3	209,500	-	-	209,500	100	64,213	30.7	145,287	69.3	33,752	7,883	23.4	25,869	76.6	13,426	51.9	12,443	48.1	16,260	7,928	48.8	8,332	51.2	4,210	50.5	4,122	49.5
	-	-	4,457,465	100	509,551	11.4	3,947,914	88.6	1,242,450	24,261	2.0	1,218,189	98.0	213,035	17.5	1,005,154	82.5	491,561	119,733	24.4	371,828	75.6	45,079	11.8	326,749	88.4	120,500	46,224	38.4	74,276	61.6	18,830	25.4	55,446	74.6
	-	-	9,204,899	100	155,740	1.7	9,049,159	98.3	730,349	-	-	730,349	100	131,059	17.9	599,290	82.1	277,831	33,684	12.1	244,147	87.9	52,254	21.4	191,893	78.6	308,873	74,530	24.1	234,343	75.9	47,560	20.3	186,783	79.7
	-	-	2,190,396	100	539,654	24.6	1,650,742	75.4	609,321	13,339	2.2	595,982	97.8	347,291	58.3	248,691	41.7	381,371	43,510	12.4	307,861	87.6	174,360	56.6	133,511	43.4	188,156	28,379	15.1	159,777	84.9	80,409	50.3	79,368	49.7
	81,792	2.0	4,022,871	98.0	694,549	17.3	3,328,022	82.7	1,157,990	107,973	9.3	1,050,017	90.7	709,118	67.6	340,899	32.5	734,549	181,811	20.7	552,738	79.3	447,825	76.8	134,913	23.2	536,609	213,771	39.8	322,838	60.2	191,846	59.4	130,992	40.6
	81,792	0.5	15,417,866	99.5	1,389,943	9.0	14,027,923	91.0	2,497,660	121,312	4.9	2,376,348	95.1	1,187,468	49.9	1,188,880	50.1	1,363,761	229,005	16.8	1,134,746	83.2	674,429	59.4	460,317	40.6	1,033,638	316,880	30.6	716,958	69.4	319,815	44.6	397,143	55.4
	-	-	3,398,765	100	57,484	1.7	3,341,281	98.3	517,498	13,899	2.7	503,599	97.3	69,318	13.8	434,281	86.2	359,925	31,111	8.6	328,814	91.4	54,745	16.6	274,069	83.4	231,183	36,837	15.9	194,346	84.1	22,471	11.6	171,875	88.4
	-	-	1,260,190	100	665,100	52.8	595,090	47.2	237,807	-	-	237,807	100	62,679	26.4	175,128	73.6	172,871	24,437	14.1	148,434	85.9	51,538	34.7	96,896	65.3	126,024	42,048	33.6	82,976	66.4	20,177	24.3	62,799	75.7
	-	-	4,486,441	100	299,787	6.7	4,186,654	93.3	482,439	-	-	482,439	100	199,430	41.3	283,009	58.6	693,926	69,716	10.3	383,210	89.7	73,886	20.9	279,324	79.1	272,921	72,494	26.6	200,427	73.4	24,094	12.0	176,333	88.0
	-	-	2,606,335	100	-	-	2,606,335	100	327,343	-	-	327,343	100	-	-	327,343	100	213,702	42,231	19.8	171,471	80.2	-	-	171,471	100	154,695	34,313	22.2	120,382	77.8	4,916	4.1	115,466	95.9
	-	-	1,059,127	100	36,113	3.4	1,023,014	96.6	223,821	-	-	223,821	100	47,967	21.4	175,854	78.6	141,805	5,362	3.7	136,543	96.3	6,458	4.2	128,085	93.8	128,990	37,048	28.7	91,942	71.3	7,248	7.9	84,694	92.1
	-	-	12,810,858	100	1,058,484	8.3	11,752,374	91.7	1,788,908	13,899	0.8	1,775,009	99.2	379,394	21.4	1,395,615	78.6	1,282,329	143,857	11.2	1,138,472	88.8	178,627	16.6	949,845	83.4	912,813	222,740	24.4	690,073	75.6	78,906	11.4	611,167	88.6
	-	-	837,425	100	-	-	837,425	100	159,580	-	-	159,580	100	-	-	159,580	100	123,500	-	-	123,500	100	6,321	5.1	117,179	94.9	137,111	36,365	26.5	100,746	73.5	-	-	100,746	100
	-	-	549,064	100	113,232	20.6	435,832	79.4	167,405	-	-	167,405	100	44,225	26.4	123,180	73.6	94,173	5,019	5.3	89,154	94.7	22,127	24.8	67,027	75.2	168,650	22,703	13.5	145,947	86.5	16,173	11.1	129,774	88.9
	-	-	1,419,431	100	171,916	12.1	1,247,515	87.9	165,060	-	-	165,060	100	73,925	44.8	91,135	55.2	151,136	14,324	9.5	136,812	90.5	19,180	14.0	117,632	86.0	123,492	21,668	17.6	101,837	82.4	19,824	19.5	82,013	80.5
	-	-	28,619	100	-	-	28,619	100	44,301	-	-	44,301	100	-	-	44,301	100	34,074	5,106	15.0	28,968	85.0	5,451	18.8	23,517	81.2	6,312	-	-	6,312	100	-	-	6,312	100
	-	-	33,362	100	-	-	33,362	100	58,971	-	-	58,971	100	-	-	58,971	100	11,805	-	-	11,805	100	5,733	48.6	6,072	51.4	26,789	5,467	20.4	21,302	79.6	-	-	21,302	100
	-	-	289,939	100	-	-	289,939	100	78,013	-	-	78,013	100	-	-	78,013	100	62,216	6,688	10.7	55,528	89.3	12,942	23.3	42,586	76.7	55,939	5,211	9.3	50,728	90.7	3,793	7.5	46,935	92.5
	-	-	324,172	100	138,195	42.6	185,977	57.4	216,992	-	-	216,992	100	13,024	6.0	203,968	94.0	81,815	5,548	6.8	76,267	93.2	-	-	76,267	100	106,858	2,752	2.6	104,103	97.4	4,013	3.9	100,090	96.1
	-	-	3,482,012	100	423,343	12.2	3,058,669	87.8	890,322	-	-	890,322	100	131,174	14.7	759,148	85.3	588,719	38,645	6.6	522,034	93.4	71,754	13.7	450,280	86.3	625,128	94,153	15.1	530,975	84.9	43,803	8.3	487,172	91.7
	-	-	106,597	100	-	-	106,597	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,549	8,030	48.5	8,519	51.5	-	-	8,519	100
	-	-	873,482	100	-	-	873,482	100	37,962	-	-	37,962	100	-	-	37,962	100	20,547	-	-	20,547	100	8,544	41.6	12,003	58.4	42,878	3,850	8.9	39,028	91.1	-	-	39,028	100
	-	-	486,869	100	-	-	486,869	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	531,191	100	69,206	13.0	461,985	87.0	118,830	-	-	118,830	100	35,476	29.9	83,354	70.1	68,993	14,239	20.6	54,754	79.4	-	-	54,754	100	66,823	16,446	23.2	51,077	76.8	6,559	12.8	44,518	87.2
	-	-	268,128	100	135,980	53.1	120,148	46.9	87,952	-	-	87,952	100	49,936	56.8	38,016	43.2	85,760	5,904	6.9	79,846	93.1	42,708	53.5	37,138	46.5	61,674	22,045	35.7	39,629	64.3	30,941	78.1	8,688	21.9
	-	-	420,142	100	-	-	420,142	100	172,672	-	-	172,672	100	-	-	172,672	100	113,693	-	-	113,693	100	-	-	113,693	100	103,340	6,135	5.9	97,205	94.1	16,034	16.5	81,171	83.5
	-	-	171,723	100	-	-	171,723	100	63,279	-	-	63,279	100	14,383	22.7	48,896	77.3	73,855	-	-	73,855	100	5,556	7.5	68,299	92.5	42,823	3,734	13.2	39,089	86.8	-	-	39,089	100
	-	-	512,692	100	-	-	512,692	100	153,017	-	-	153,017	100	14,022	9.2	138,995	90.8	113,786	8,124	7.1	105,661	92.9	-	-	105,661	100	115,992	8,257	6.4	109,741	94.6	15,808	14.4	93,933	85.6
	-	-	467,291	100	55,319	11.8	411,972	88.2	91,359	-	-	91,359	100	-	-	91,359	100	112,719	5,624	5.0	107,096	95.0	7,130	6.7	99,965	93.3	88,409	26,340	29.8	62,069	70.2	8,494	13.7	53,575	86.3
	-	-	3,826,115	100	260,505	6.8	3,565,610	93.2	725,071	-	-	725,071	100	113,817	15.7	611,254	84.3	589,342	33,891	5.8	555,451	94.2	63,938	11.5	491,513	88.5	587,594	98,337	17.3	489,257	82.7	77,836	16.9	383,421	83.1
	-	-	511,092	100	79,277	15.5	431,815	84.5	89,511	-	-	89,511	100	21,976	24.6	67,535	75.4	112,451	8,036	7.1	104,415	92.9	59,704	57.2	44,711	42.8	85,972	12,812	14.9	73,160	85.1	26,750	36.6	46,410	63.4
	-	-	537,689	100	119,798	18.2	537,891	81.8	46,091	-	-	46,091	100	-	-	46,091	100	99,184	-	-	99,184	100	39,789	40.1	59,395	59.9	93,574	2,902	3.1	90,672	96.9	18,956	20.9	71,717	79.1
	-	-	393,959	100	259,678	65.9	134,281	34.1	185,622	-	-	185,622	100	69,718	37.6	115,904	62.4	69,654	18,598	26.7	51,056	73.3	14,136	27.7	36,920	72.3	95,038	29,283	30.8	65,755	69.2	38,142	58.0	27,613	42.0
	-	-	80,236	100	-	-	80,236	100	157,153	-	-	157,153	100	-	-	157,153	100	23,448	-	-	23,448	100	6,220	26.5	17,228	73.5	78,013	19,176	24.6	58,837	75.4	-	-	58,837	100
	-	-	1,642,976	100	458,753	27.9	1,184,223	72.1	478,377	-	-	478,377	100	91,694	19.2	386,683	80.8	304,737	26,634	8.7	278,103	91.3	119,849	43.1	158,254	56.9	382,597	64,173	16.8	288,424	81.8	83,847	29.1	204,577	70.9
	-	-	123,872	100	81,679	65.9	42,193	34.1	97,261	-	-	97,261	100	86,935	89.4	10,326	10.6	56,416	14,324	25.4	42,092	74.6	12,901	30.6	29,191	69.4	105,329	33,548	31.9	71,781	68.1	37,140	51.7	34,641	48.3
	-	-	592,174	100	30,729	5.2	561,445	94.8	67,480	-	-	67,480	100	15,791	23.4	51,689	76.6	72,564	6,299	8.7	66,265	91.3	8,003	12.1	58,262	87.9	101,314	45,131	44.5	56,183	55.5	9,047	16.1	47,136	83.9
	-	-	385,072	100	-	-	385,072	100	168,698	-	-	168,698	100	14,783	8.8	153,915	91.2	182,388	13,045	8.1	149,343	91.9	6,804	4.6	142,539	95.5	105,553	4,326	4.1	101,227	98.9	-	-	101,227	100
	-	-	1,506,868	100	74,528	4.9	1,432,340	95.1	292,594	-	-	292,594	100	10,753	3.7	281,841	96.3	314,208	5,970	1.9	308,238	98.1	56,303	18.9	249,935	81.1	275,678	67,472	24.5	208,206	75.5	31,472	15.1	176,734	84.9
	-	-	2,607,986	100	186,936	7.0	2,421,050	93.0	626,033	-	-	626,033	100	128,242	20.5	497,791	79.5	605,546	39,638	6.5	565,908	93.5	85,881	15.2	480,027	84.8	587,874	150,477	25.6	437,397	74.4	77,659	17.8	359,738	82.2
	-	-	68,354	100	39,532	57.8	28,822	42.2	55,334	-	-	55,334	100	27,151	49.2	28,183	50.8	38,245	-	-	38,245	100	-	-	38,245	100	19,103	-	-	19,103	100	3,610	18.4	15,493	81.6
	-	-	-	-	-	-	-	-	38,015	-	-	38,015	100	21,544	56.7	16,471	43.3	44,122	-	-	44,122	100	8,297	18.8	35,825	81.2	47,370	5,153	10.9	42,217	89.1	7,758	18.4	34,459	81.6
	-	-	-	-	-	-	-	-	33,980	-	-	33,980	100	-	-	33,980	100	25,585	-	-	25,585	100	8,440	33.0	17,145	67.0	10,532	-	-	10,532	100	7,457	70.8	3,075	29.2
	-	-	371,194	100	-	-	371,194	100	56,894	-	-	56,894	100	-	-	56,894	100	60,916	-	-	60,916	100	-	-	60,916	100	30,878	3,771	12.2	27,107	87.8	-	-	27,107	100
	-	-	26,570	100	-	-	26,570	100	22,349	-	-	22,349	100	11,176	50.0	11,173	50.0	25,920	-	-	25,920	100	8,027	31.0	17,893	69.0	31,977	9,097	28.4	22,880	71.6	3,708	16.2	19,172	83.8
	-	-	80,624	100	-	-	80,624	100	-	-	-	-	-	-	-	-	-	44,224	7,693	17.4	36,531	82.6	8,023	22.0	28,508	78.0	25,008	3,917	15.7	21,091	84.3	4,892	23.2	16,199	76.8
	-	-	180,539	100	-	-	180,539	100	14,766	-	-	14,766	100	-	-	14,766	100	25,379	-	-	25,379	100	-	-	25,379	100	45,580	-	-	45,580	100	3,041	6.7	42,539	93.3
	-	-	-	-	-	-	-	-	18,529	100	-	18,529	100	-	-	-	-	5,165	-	-	5,165	100	-	-	5,165	100	10,770	3,048	28.3	7,722	71.7	4,508	58.4	3,217	41.6
	-	-	727,281	100	39,532	5.4	687,749	94.6	239,867	-	-	239,867	100	78,400	32.7	161,467	67.3	269,556	7,693	2.9	261,863	97.1	32,787	12.5	229,076	87.5	221,218	24,983	11.3	196,235	88.7	34,874	17.8	161,361	82.2
	-	-	648,764	100	-	-	648,764	100	142,696	-	-	142,696	100	26,418	18.5	116,278	81.5	27,976	-	-	27,976	100	-	-	27,976	100	64,557	5,873	9.1	58,684	90.9	5,589	9.5	53,095	90.5
	-	-	328,081	100	26,266	8.0	301,815	92.0	56,350	-	-	56,350	100	16,093	28.6	40,257	71.4	61,218	-	-	61,218	100	10,612	17.3	50,606	82.7	44,097	-	-	44,097	100	12,901	29.3	31,196	70.7
	-	-	3,211,141	100	131,629	4.1	3,079,512	95.9	408,460	-	-	408,460	100	39,676	9.7	368,784	90.3	342,421	-	-	342,421	100	121,048	35.4	221,373	64.6	197,574	-	-	197,574	100	54,984	27.8	142,590	72.2
	-	-	4,187,986	100	157,895	3.8	4,030,091	96.2	608,506	-	-	608,506	100	82,187	13.5	526,319	86.5	431,615	-	-	431,615	100	131,660	30.5	299,955	69.5	306,228	5,873	1.9	300,355	98.1	73,374	24.4	226,981	75.6
81,792	0.2	49,160,545	99.8	4,484,942	9.1	44,675,603	90.9	9,097,194	159,472	1.8	8,937,722	98.2	2,405,411	26.9	6,532,311	73.1	5,897,156	637,136	10.8	5,260,020	89.2	1,412,004	26.8	3,848,016	73.2	4,717,590	1,021,640	21.7	3,695,950	78.3	808,944	21.9	2,887,006	78.1

METHOD OF PROCEDURE AND SOURCE-MATERIALS CONSULTED IN COMPILING DATA AS TO STATUS OF OWNERSHIP OF WATERWORKS IN THE UNITED STATES (Tables I, I-A, and I-B)

PROCEDURE

The figures presented in the foregoing tables (I, I-A, and I-B) are based upon the data contained in Population Bulletin (First Series), United States Summary, Fifteenth Census of the United States, 1930. The cities and urban places listed by states in Tables 12 (Populations of 25,000 and more), 13 (Populations of 10,000 to 25,000), 14 (Populations of 5,000 to 10,000), and 15 (Populations of 2,500 to 5,000), together with the respective population figures, were used in determining the status of ownership of public waterworks; first, as to number of places (Table I-A), and secondly, as to population (Table I-B).

Status of ownership was determined by library research of reliable source-material, listing the results in two categories (Private and Municipal) directly alongside the cities listed in the Census Report above mentioned. This procedure was applied to all population groupings upward from 2,500, no consideration being given to places below this figure.

After exhaustive search of all available known sources, summations were made, by states, for each of the four population groupings, as to: (a) number of cities having privately-owned waterworks; (b) number of cities having municipally-owned waterworks; and (c) number of cities for which ownership could not be determined.

Rearrangement of the results by states was then made to conform to the regional State Divisions given in the Census Summary. In addition to the numerical count in each category, ratios were computed to show, by states, regions and population groups: (1) the percentage of the total cities in each instance for which the ownership remained undetermined; (2) the percentage of the total cities for which the ownership was determined; (3) the percentage of the cities of determined ownership which were found to have privately-owned waterworks; and (4) the percentage of the cities of determined ownership which were found to have municipally-owned waterworks. (See Table I-A for details of this analysis.

A similar approach was used in analyzing the data with reference to ownership on the basis of population. (See Table I-B for details of this analysis.)

In each of these tables, where dual ownership was indicated, one-half credit was given to each category (one-half to private, and one-half to municipal ownership).

The results of the two analyses then were summarized by regional-division totals and population-group totals only. (See Table I for this summary and recapitulation.)

Following is a list of the principal sources consulted:

Sources of Information

Water Supply Statistics of American Municipalities, Second Edition, published in The American City Magazine's "Municipal Index," 1929.

Census of Municipal Water Purification Plants in the United States, 1930-1931, published by the American Waterworks Association.

International City Managers' Association Year Book, 1935.

State and Municipal Compendium, 1935, published by W. B. Dana Company.

Public Works Administration Release No. 1000, Nov. 18, 1934 and Report No. 4, June 19, 1936.

Financial Statistics of Cities, 1931 and 1934, Table 10, U. S. Bureau of Census.

Municipal Index, 1936, p. 119.

Also the following references for segregated areas:

Massachusetts - Annual Report of the Metropolitan Water District, 1934.

California - Los Angeles County Auditor's Report, 1934.

California - State Controller's Report, 1934 and 1935.

California - Magazine "Pacific Municipalities" for October, 1929, p. 421, published by League of California Municipalities and League of Oregon Municipalities (San Francisco).

California - "Water Statistics - Cities, Towns, and Sanitary Districts in California as surveyed in 1930, 1931, and 1932", published by California Bureau of Sanitary Engineering (Sacramento, 1932).

To state the negative, only 23.6 per cent. in number of these cities for which information was obtained were served by privately-owned systems, covering only 13.6 per cent. of the total population of all such cities of determined ownership; and the survey records the ownership of all but 12.7 per cent. of the cities of 2,500 or more population and covers all but 2.8 per cent. of the total population of all of the 3,169 cities in the United States having 2,500 or more inhabitants.

The writer submits that this study furnishes an accurate indication of the status of ownership of waterworks throughout the entire United States and shows that the result predominates heavily on the side of public ownership and that the trend in this direction since the year 1800 has been remarkable. The completeness of the survey is even more apparent with regard to certain of the states and regional divisions (Tables I-A and I-B). For example, data on ownership of the water supplies of all of California's 155 cities of 2,500 or more population were obtainable, showing 74.8 per cent. in number, embracing 91.7 per cent. of the population, to be publicly owned, and 25.2 per cent. in number, covering 8.3 per cent. of the population, to be privately owned. Certain regions and states predominate more heavily in the public ownership column than do others, but the substantial uniformity throughout the country is noteworthy.

The writer respectfully urges that this Honorable Court consult these tables for the detailed statistics regarding the various regions and population groups. It is submitted that such examination will demonstrate the soundness of the writer's belief that the furnishing of water supplies by publicly-owned waterworks is so widespread as to

constitute the performance of usual governmental functions within the present-day meaning of that social concept.

The respondent at bar would have this Court disregard actual facts and social concepts in order to adhere to a rigid method of deductive analysis whereby the public ownership and operation of waterworks would be held not to constitute the performance of usual governmental functions. The chief authority for this methodology is the dictum appearing in *South Carolina v. United States,* 199 U. S. 437, at page 456, where this Court, in holding that the State of South Carolina was subject to the Federal Excise Tax on liquor dealers, says with regard to the exemption of the state's functions and instrumentalities from Federal taxation: "In order to determine to what extent that implication will go we must turn to the condition of things at the time the Constitution was framed."

The writer of this brief respectfully submits that by this remark the Court meant no more than that consideration should be given to conditions existing in 1787 and that the scope of a constitutional limitation might be determined with such consideration in mind. Certainly, in the light of subsequent pronouncements, it would not be seriously disputed, to paraphrase the expression of Mr. Justice Holmes in his memorable dissent in *Lochner v. New York,* 198 U. S. 45, at page 75 (1904), that the Constitution in its implications "does not enact Mr. Herbert Spencer's Social Statics." In *Home Building & Loan Association v. Blaisdell,* 290 U. S. 398 (1933), the

Chief Justice, in speaking for the majority of this Honorable Court, said (pages 442-443):

> "It is no answer to say that this public need was not apprehended a century ago, or to insist that what the provision of the Constitution meant to the vision of that day it must mean to the vision of our time. If by the statement that what the Constitution meant at the time of its adoption it means to-day, it is intended to say that the great clauses of the Constitution must be confined to the interpretation which the framers, with the conditions and outlook of their time, would have placed upon them, the statement carries its own refutation. It was to guard against such a narrow conception that Chief Justice Marshall uttered the memorable warning—'We must never forget that it is *a constitution* we are expounding' (M'Culloch v. Maryland, 4 Wheat. 316, 407, 4 L. ed. 579, 601)—'a constitution intended to endure for ages to come, and, consequently, to be adapted to the various *crises* of human affairs.' *Id.*, p. 415. When we are dealing with the words of the Constitution, said this Court in Missouri v. Holland, 252 U. S. 416, 433, 64 L. ed. 641, 647, 40 S. Ct. 382, 11 A. L. R. 984, 'we must realize that they have called into life a being the development of which could not have been foreseen completely by the most gifted of its begetters. . . . The case before us must be considered in the light of our whole experience and not merely in that of what was said a hundred years ago.'"

See also pages 426-428 and 443-444.

This principle of expanding constitutional concepts was recognized again in *Nebbia v. New York*, 291 U. S. 502,

524-525 (1933). The principle was applied by the Circuit Court of Appeals for the Fifth Circuit to exempt from Federal Income Tax the salary received by the superintendent of a school cafeteria (*Hoskins v. Commissioner of Internal Revenue,* 84 Fed. (2d) 627—1936). It should be applied again in the instant case to exempt the salary of an officer and employee of a municipally-owned waterworks.

The other briefs filed in this cause cite the pertinent cases bearing upon this problem of taxation as decided by this Court and by the various circuit courts of appeal. The writer believes that the question at bar virtually has been settled in favor of the petitioner by the reasoning of this Court in invalidating the Municipal Bankruptcy Act (*Ashton v. Cameron County Water Improvement District No. One,* 298 U. S. 513 (1935), especially at pages 527-530). Even the dissenting opinion recognizes the governmental nature of the ownership and operation of the waterworks there involved (page 538). This case has been analyzed so fully in the other briefs that further discussion will not be made here.

To the writer it is not apparent that there is any basis of distinction whereby the cited decision can be upheld and yet a ruling be made in the case at bar that the ownership and operation of waterworks by a municipality of the state constitutes a private, nongovernmental function subject to Federal taxation.

It is earnestly submitted that the course of expanding social concepts and the course of developing judicial precedents alike require that petitioner's salary be held to be exempt from Federal taxation.

II.

The Activities of The Metropolitan Water District of Southern California Are Governmental in Character Within the Exemption From Federal Taxation Laid Down by the Adjudicated Cases.

The Metropolitan Water District of Southern California was incorporated December 6, 1928, under and pursuant to the provisions of the Metropolitan Water District Act of the State of California, Statutes of 1927, page 694, Deering's General Laws, Act 9129. This act was amended by Stats. 1929, page 1613, by Stats. 1931, page 814, and by Stats. 1933, page 1289.

The occasion for the incorporation of the District arose from the necessity for importing an additional water supply to the metropolitan area of Southern California. The area involved is semiarid and the annual water supply locally available is less than the annual consumption. The reserve supply in underground basins is being constantly drawn down. The situation required that a vast region save itself by governmental action by bringing in water from a great distance in such quantities as to guarantee adequate supplies for the needs of the cities and municipalities of this region in their governmental and corporate capacities, as well as for the needs of their inhabitants. Without additional supplies, the cities of Southern California would be incapable of growth and would be subject to regression because of the constant depletion of existing supplies, resulting in insufficient water to maintain the present population and industries.

Without the aid of governmental powers, particularly the taxing power, it would have been impossible to pre-

serve the present development or make provision for future growth. The cost of the project (estimated at two hundred and twenty million dollars), the long construction period (five to six years), the fact that revenues from water sales will not pay operating expenses for many years (estimated twenty years), and the fact that the works will never be profitable as a business venture but find their justification and necessity in the general welfare of the community, all remove the project from the field of private enterprise. Without the taxing power the problem presented by the great cost, the long construction period, and the longer development or load building period, could not be met.

This District is composed of the corporate area of thirteen cities in Southern California, having an aggregate population, according to the 1930 census, of 1,665,833. Ten of these cities are located in the County of Los Angeles, namely, Beverly Hills, Burbank, Compton, Glendale, Long Beach, Los Angeles, Pasadena, San Marino, Santa Monica and Torrance; and three of the cities are located in the County of Orange, namely, Anaheim, Fullerton and Santa Ana.

To further its purpose, the District entered into certain contracts with the United States of America, acting by and through the Secretary of the Interior, namely, a water contract dated April 24, 1930, and a supplemental water contract dated September 28, 1931, by which the United States agrees to furnish the District 1,100,000 acre feet of water per annum, stored behind Boulder Dam, upon the conditions and terms stated in the contracts; and a contract for power for pumping water into and in the aqueduct, dated April 26, 1930, and a supplemental contract for such power, dated May 31, 1930.

On September 29, 1931, the electors of the District authorized a bond issue in the sum of $220,000,000 for the purpose of constructing an aqueduct and necessary appurtenances and facilities for bringing this water from the Colorado River to the District for distribution to the cities, whose areas are included in the District. The population of the District comprises 29 per centum of the entire population of the State of California according to the 1930 census.

As an additional aid to its proper functioning, the District entered into a further contract for the construction of Parker Dam by the Reclamation Bureau, this contract being dated February 10, 1933. In all of these contracts, the District's character as a governmental agency of the State of California, performing usual governmental functions, is recognized.

This brief recapitulation of the factual nature of the District's organization and activities is so commonly known as to be within the judicial knowledge of this Court. (*Arizona v. California*, 283 U. S. 423, 452-454—1930.)

The legal status of The Metropolitan Water District of Southern California as a governmental unit performing usual governmental functions is disclosed by the provisions of the Metropolitan Water District Act and the decisions of the Supreme Court of California, to all of which brief reference now will be made. Unless otherwise specified, section references will be to the provisions of the Metropolitan Water District Act.

The District is organized "for the purpose of developing, storing and distributing water for domestic purposes" and is declared by the legislature to be "a separate and independent political corporate entity." (Sec. 3.) The

District has perpetual succession, and may sue and be sued; may adopt a corporate seal and alter it; may take by grant, purchase, bequest, devise or lease, and hold, lease, sell, or otherwise dispose of, any and all real and personal property necessary or convenient to the full exercise of its powers. (Sec. 5, subds. 1 to 4.) The District also possesses the power of eminent domain to be exercised in the manner provided by law, respecting municipal corporations. (Sec. 5, subd. 5.) The District is authorized, subject to certain limitations, "to borrow money and incur indebtedness and to issue bonds or other evidence of such indebtedness" and "to levy and collect taxes for the purposes of carrying on the operations and paying the obligations of the District", such taxing power being without limitation as to rate or amount so far as meeting both principal and interest requirements of the bonded indebtedness but being subject to a limitation of five cents on each one hundred dollars assessed valuation for all other purposes. (Sec. 5, subds. 7 and 8.) The District is given the power "to join with one or more other public corporations for the purpose of carrying out any of its powers". (Sec. 5, subd. 9.)

The procedure for incurring bonded indebtedness and for issuing, selling and refunding such bonds is set out with great particularity in Section 7 and also in subdivision 12 of Section 5. This procedure is modeled on the act providing for the issuance of general obligations of cities and municipal corporations incurred for admittedly governmental purposes. (Stats. 1901, page 27, Deering's General Laws, Act 5178, as amended.) This procedure has been followed by The Metropolitan Water District of Southern California, which now has bonds issued and

outstanding in the aggregate amount of $105,184,000, all but $1,500,000 of which were purchased by the Reconstruction Finance Corporation, and are still held by it. The $1,500,000 of bonds were purchased by the Public Works Administration.

All bonds issued by the District are general tax obligations, to meet the principal and interest requirements of which the Board of Directors is under a statutory duty to levy sufficient taxes upon all taxable property, both real and personal, within the District. (Sec. 5, subd. 8; Sec. 7, subd. j.) The procedure for levying such taxes, together with any taxes levied for general District purposes, is prescribed. (Sec. 8.)

The powers of the District are vested in a Board of Directors consisting of representatives from each municipality, the area of which lies within the District, the representatives being appointed by the chief executive officers with the consent of the governing bodies of the respective municipalities. The Board of Directors is given power to provide for the holding of meetings, to pass ordinances, resolutions and orders, all ordinances, except those of specified categories, to be subject to referendum by the electors of the District. The Board further is authorized to prescribe by ordinance a system of business administration, and to create necessary offices, including those of controller and treasurer, and to prescribe by ordinance a system of civil service. (Sec. 6, especially subds. 1, 2, 4 and 5.) Every director is subject to recall by the voters of his municipality. (Sec. 12.) The Board is authorized to provide by ordinance for all matters and things necessary for the proper administration of the District's affairs, which are not provided for in the Act. (Sec. 13.)

Upon this framework of municipal organization and procedure is erected the capstone of governmental functioning in regard to the acquisition, preservation and protection of adequate municipal water supplies for the performance of usual governmental activities.

Section 5, subdivision 10, provides that the District shall have power:

> "To acquire water and water rights within or without the State; to develop, store and transport water; to provide, sell and deliver water at wholesale for municipal and domestic uses and purposes; to provide, sell and deliver surplus water of the district not needed or required by member cities for domestic or municipal uses therein, for beneficial purposes, but giving preference to uses within the district; provided, that the supplying of such surplus water shall, in every case, be subject to the paramount right of the district to discontinue the same, in whole or in part, and to take and hold, or to provide, sell and deliver, such water for domestic or municipal uses within the district, upon one year's written notice to the purchaser or user of such surplus water, such notice to be given by the board of directors of the district whenever it shall be determined and declared by resolution adopted by said board of directors by a two-thirds vote thereof that such water is needed or required by member cities of the district for domestic or municipal uses therein; to fix the rates therefor, and to acquire, construct, operate and maintain any and all works, facilities, improvements and property necessary or convenient therefor."

Section 5½ establishes the proportionate right of cities whose corporate areas compose the District by the following provisions:

"Each city, the area of which shall be a part of any district incorporated hereunder, shall have a preferential right to purchase from the district for distribution by such city, or any public utility therein empowered by said city for the purpose, for domestic and municipal uses within such city a portion of the water served by the district which shall, from time to time, bear the same ratio to all of the water supply of the district as the total accumulation of amounts paid by such city to the district on tax assessments and otherwise, excepting purchase of water, toward the capital cost and operating expense of the district's works shall bear to the total payments received by the district on account of tax assessments and otherwise, excepting purchase of water, toward such capital cost and operating expense."

It is to be noted that the District is to be a wholesaler of water. It will furnish water to its component cities. It will not sell at retail to commercial or domestic consumers of water.

The supplying of water by a municipality or other state agency for the following purposes has been held to be the performance of an usual governmental function, and clearly would be exempt from Federal taxation:

1. PUBLIC HEALTH

Columbus v. Mercantile Trust & D. Co., 218 U. S. 645, 658, 661 (1910);

Tillman v. District of Columbia, 29 Fed. (2d) 442, 443 (Court of Appeals of District of Columbia, 1928).

2. Fire Protection

Columbus v. Mercantile Trust & D. Co., supra;

German Alliance Insurance Co. v. Home Water Supply Co., 226 U. S. 220, 227-228 (1912);

American-La France Fire Eng. Co. v. Riordan, 6 Fed. (2d) 964, 966 (Circuit Court of Appeals, 2d Circuit, 1925).

3. Sewage Disposal

New Orleans Gaslight Co. v. Drainage Commission of New Orleans, 197 U. S. 453, 460, 461 (1904).

4. Street Cleaning and Sprinkling

Harris v. District of Columbia, 256 U. S. 650, 652 (1920).

5. Public Showers and Baths

Tillman v. District of Columbia, supra.

6. Public Parks

Commissioner of Internal Revenue v. Sherman, 69 Fed. (2d) 755, 759 (Circuit Court of Appeals, 1st Circuit. 1934);

Commissioner of Internal Revenue v. Lamb, 82 Fed. (2d) 733 (Circuit Court of Appeals, 9th Circuit, 1936).

7. IRRIGATION IN THE ARID LAND STATES OF THE WEST

California Oregon Power Co. v. Beaver Portland Cement Co., 295 U. S. 142, 165 (1934);

Ashton v. Cameron County Water Improvement District No. One, supra (298 U. S. at p. 524).

8. PUBLIC HOSPITALS

Mallory v. White, 8 Fed. Supp. 989 (District Court, D. of Mass., 1934).

From the outline of the purposes and powers of The Metropolitan Water District of Southern California set forth in the foregoing pages, it is apparent that this district exists and functions as a protective mechanism to insure adequate and safe supplies of water to its component cities, so that they will be enabled to perform their admittedly governmental functions of furthering or furnishing the public health, fire protection, sewage disposal, street cleaning and sprinkling, public showers and baths, public parks, and public hospitalization. Even the furnishing of water for irrigation in the semiarid coastal plain of Southern California, which function is performed by some of the district's cities to an incidental and subordinate extent, would invoke the governmental powers of such cities.

The Supreme Court of California has considered the legal status of the Metropolitan Water District and the nature of its functions on several occasions and has determined conclusively, so far as State law is concerned, that such district is a municipal corporation, possessing and exercising usual governmental powers for the furtherance

of a state object and governmental purpose. (*City of Pasadena v. Chamberlain*, 204 Cal. 653, 660, 662-664—1928; *Wheatley v. Superior Court*, 207 Cal. 722, 726—1929; *Golden Gate Bridge & Highway District v. Felt*, 214 Cal. 308, 321—1931; *Metropolitan Water District v. Whitsett*, 215 Cal. 400, 406-407—1932; *In re Metropolitan Water District*, 215 Cal. 582, 586—1932; *Metropolitan Water District v. Superior Court*, 2 Cal. (2d) 4, 6-7—1934.)

A bridge and highway district of the State of California has been held to be engaged in the exercise of usual governmental functions within the exemption from Federal income taxation (*Commissioner of Internal Revenue v. Harlan*, 80 Fed. (2d) 660—Circuit Court of Appeals, 9th Circuit, 1935), and the California cases cited hold that the Metropolitan Water District is of similar character to a bridge and highway district and is similarly engaged in performing usual governmental functions.

The fact that a metropolitan water district might be held under California law to be subject to tort liability arising from its operations (see *Morrison v. Smith Bros., Inc.*, 211 Cal. 36, 44—1930, establishing such liability as to a municipal utility district engaged in furnishing public water supplies) does not militate against the governmental character of the district's functions when considering the tax problem. The supposed distinction between governmental functions in the performance of which no tort liability arises and the proprietary functions where tort liability may arise has been used by the courts in their desire to achieve substantial justice when citizens were injured by various instrumentalities of the state and its political subdivisions. This distinction is losing its

significance and is of no validity in the realm of constitutional limitations upon the taxing powers of the states and of the Federal government with respect to the instrumentalities of each other. (*City of Pasadena v. Chamberlain, supra,* at pages 662, 664; *Trenton v. New Jersey,* 262 U. S. 182, 191-192—1922.)

The rationale of the tax cases decided by this Court establishes the exemption of the Metropolitan Water District from Federal taxation. In *Ohio v. Helvering,* 292 U. S. 360 (1933), in holding that the agencies of the State of Ohio for selling liquors were subject to Federal Excise Tax, there was stated the principle of dual sovereignty applicable to matters of taxation, at pages 368, 369:

> "* * * But, by the very terms of the rule, the immunity of the states from federal taxation is limited to those agencies which are of a governmental character. Whenever a state engages in a business of a private nature it exercises nongovernmental functions, and the business, though conducted by the state, is not immune from the exercise of the power of taxation which the Constitution vests in the Congress. * * *
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> "* * * If a state chooses to go into the business of buying and selling commodities, its right to do so may be conceded so far as the federal Constitution is concerned; but the exercise of the right is not the performance of a governmental function, and must find its support in some authority apart from the police power. When a state enters the market place seeking customers it divests itself of its *quasi* sovereignty *pro tanto,* and takes on the character of a trader, so far, at least, as the taxing power of the federal government is concerned."

Again, in *Helvering v. Powers, supra,* wherein the salaries received by the trustees from the Boston Elevated Railway Company were held taxable, this Court said (293 U. S. at p. 225):

> "* * * And one of these limitations is that the State cannot withdraw sources of revenue from the federal taxing power by engaging in businesses which constitute a departure from usual governmental functions and to which, by reason of their nature, the federal taxing power would normally extend."

See also:

> *Ashton v. Cameron County Water Improvement District No. One, supra,* at pages 528-530 (298 U. S.).

The Metropolitan Water District of Southern California is not "entering the market place seeking customers," nor is it engaged in an enterprise for profit. The raising of revenues from water rates and the incidental sale directly by the District of surplus water not needed or required by its cities do not destroy the governmental character of the District's functions and the nonprofit nature of its activities. (*Ashwander v. Tennessee Valley Authority,* 297 U. S. 288, 335-338—1935; *New York ex rel. Rogers v. Graves,* 81 L. ed. Adv. Ops. 202, 206—decided Jan. 4, 1937.)

The Metropolitan Water District of Southern California is a municipal corporation and instrumentality of the State of California, existing and functioning for the purpose of protecting the communities included in such

District in the maintenance and further acquisition of adequate and pure water supplies necessary to such component communities in order that those cities may perform the recognized governmental functions relating to the public health, fire protection, sewage disposal, street cleaning and sprinkling, public showers and baths, public parks, public hospitals, and irrigation of arid lands. In so doing the District is itself performing a governmental function which not only is usually performed by the sovereignty, but is impossible of performance by private enterprise. (*Ashwander v. Tennessee Valley Authority, supra,* at pages 327-328; *New York ex rel. Rogers v. Graves, supra,* at pages 205-206; *New Jersey v. New York,* 283 U. S. 336, 342—1930; *Arizona v. California, supra* (283 U. S. 423—1930); *Arizona v. California,* 292 U. S. 341—1933; *United States v. Arizona,* 295 U. S. 174—1934; *Rivers and Harbors Act of August 30, 1935,* 74th Congress, 1st Session, Chap. 831, Sec. 2; *Arizona v. California,* 298 U. S. 558—1935.)

The writer has stated his reasons for the belief that a municipality or other state agency, owning and operating its waterworks for supplying itself with water for municipal uses and its inhabitants with water for domestic consumption, is engaged in the performance of "usual governmental functions" within the constitutional immunity from Federal taxation. However, the writer has deemed it his duty to point out to this Honorable Court the distinctions between such activities and those of The Metropolitan Water District of Southern California.

Even if the retailing of water to private consumers be held to involve the "entering of the market place to seek customers" to such an extent as to remove the activity from the constitutional immunity of governmental functions, it is earnestly submitted that the furnishing of water by the District to its component cities by means of legal machinery which can be invoked only by a governmental agency of the state renders such District exempt from Federal taxation. To hold otherwise would jeopardize the welfare of nearly one-third the population of the State of California and would endanger property values approximating one-third of the assessed valuation of the entire state. Complex relationships have been established with the Federal government itself and the District is an important factor in the Boulder Dam development undertaken by the United States.

What has been said of the Metropolitan Water District may be true to a greater or less degree as to all municipal service of water but whatever be the decision as to the taxability of the income received by petitioner at bar from the City of New York, the writer respectfully urges that the Court bear in mind the governmental character of The Metropolitan Water District of Southern California, so that the decision in the within cause may not imperil the great water development in which the cited District is a leading actor.

III.

Unless the Court Be Prepared to Rule That the United States May Tax the Obligations, Property and Income of Publicly-Owned Waterworks of the Various States, and That the States May Tax the Obligations, Property and Income of Publicly-Owned Waterworks of the United States, the Salaries Paid by Such Publicly-Owned Waterworks to Their Officers and Employees Must Be Held to Be Exempt From Taxation by the Federal Government and by the Various States, Respectively.

Obligations issued by the states or their municipal corporations, or other state agencies, to evidence moneys borrowed for governmental purposes, are exempt from Federal taxation (*Pollock v. Farmers Loan & T. Co.*, 157 U. S. 429, 584-586, 601, 652, 653—1894), and the same rule obtains with regard to obligations issued by the United States, or its instrumentalities (*Weston v. Charleston*, 2 Pet. 449, 468—1829; *Farmers & M. Savings Bank v. Minnesota*, 232 U. S. 516, 525—1913). The property of such instrumentalities is within the same exemption (*Gillespie v. Oklahoma*, 257 U. S. 501, 505—1921), and no excise tax can be imposed directly based thereon (*Indian Motorcycle Co. v. United States*, 283 U. S. 570, 575-579—1930). The income of any such instrumentality has the same immunity for the same reasons (authorities cited).

The exemption from state taxation of salary received by an officer or employee of the United States, or some

agency or instrumentality thereof (*Dobbins v. Erie County*, 16 Pet. 435, 448-449—1842), and the exemption from Federal taxation of the salary of an officer of a state or municipality or agency thereof (*Collector v. Day*, 11 Wall. 113, 124—1870), are grounded upon the selfsame principle as the immunity of obligations and property and income of such instrumentalities from taxation by the other "dual sovereignty." If the salaries of the officers or employees be taxable, the obligations, property and income of the public instrumentality itself would be taxable, so far as constitutional limitations are concerned (*New York ex rel. Rogers v. Graves, supra*, at page 206).

Interest upon the obligations of a state, or any political subdivision thereof, is currently subject to a statutory exemption expressed in Sec. 22, subd. (b) (4) of the Revenue Act of 1936. The statutory exemption of income of states, municipalities and other political subdivisions is presently expressed in Sec. 22, subd. (b) (8) and Sec. 116, subd. (d) of the Revenue Act of 1936.

Unless such interest and income be protected by constitutional limitations, Congress might impose a tax at any time and thereby impair, if not actually destroy, the governmental functions of the taxed instrumentalities of the states.

For these reasons, the writer urges upon the Court the significance of the decision regarding the taxability of the income of officers and employees of such instrumentalities. If they be taxed, the instrumentalities themselves may be taxed. It is hoped that the foregoing pages of this brief have made apparent the extreme seriousness of such a result. Hence it is respectfully submitted that this Court should not thus imperil the public welfare—nay, the very

existence—of thousands of communities throughout the United States which depend, and must continue to depend, upon publicly-owned waterworks for their protection and salvation.

The writer earnestly submits that proper application of the principles enunciated by the cases herein cited will require exemption from Federal Income Tax of the salaries received by petitioner at bar, and by all other public officers and employees similarly situated.

Conclusion.

It is respectfully submitted that the salary of petitioner involved in the case at bar should be held to be exempt from Federal Income Tax.

Moreover, the writer earnestly hopes that the foregoing brief has demonstrated the validity of his conviction that whatever may be the decision respecting the waterworks system of the City of New York, the activities of The Metropolitan Water District of Southern California are governmental in character and, in proper case, should be ruled immune from interference by imposition of Federal taxes, whether upon the obligations, property or income of the District itself, or upon the salaries of its officers and employees.

Respectfully submitted,

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